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Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2012*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2016**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others]

| Year | All levels | Federal | State and counties | | |
|---------------|------------|-----------|--------------------|-----------|-----------|
| | | | Total | State | Counties |
| 1980 | 2,966,128 | 1,670,459 | 1,295,669 | 1,255,622 | 40,047 |
| 1981 | 3,245,507 | 1,826,363 | 1,419,144 | 1,371,490 | 47,655 |
| 1982 | 3,314,106 | 1,876,628 | 1,437,478 | 1,132,699 | 304,779 |
| 1983 | 3,451,664 | 1,897,858 | 1,553,806 | 1,225,010 | 328,796 |
| 1984 | 3,655,283 | 1,980,467 | 1,674,816 | 1,331,551 | 343,265 |
| 1985 | 3,922,942 | 2,116,773 | 1,806,169 | 1,440,553 | 365,616 |
| 1986 | 4,296,653 | 2,337,028 | 1,959,625 | 1,562,195 | 397,429 |
| 1987 | 4,997,831 | 2,809,135 | 2,188,696 | 1,776,430 | 412,266 |
| 1988 | 5,765,935 | 3,310,750 | 2,455,185 | 2,033,181 | 422,004 |
| 1989 | 6,464,598 | 3,731,845 | 2,732,753 | 2,283,891 | 448,862 |
| 1990 | 7,212,998 | 4,264,127 | 2,948,871 | 2,441,273 | 507,598 |
| 1991 | 7,904,148 | 4,570,534 | 3,333,614 | 2,753,562 | 580,052 |
| 1992 | 7,975,929 | 4,542,943 | 3,432,986 | 2,772,325 | 660,662 |
| 1993 | 8,033,353 | 4,489,142 | 3,544,211 | 2,829,710 | 714,501 |
| 1994 | 8,346,551 | 4,613,645 | 3,732,906 | 2,991,811 | 741,096 |
| 1995 | 8,211,146 | 4,461,739 | 3,749,407 | 3,012,835 | 736,572 |
| 1996 | 8,571,030 | 4,573,256 | 3,997,774 | 3,257,099 | 740,675 |
| 1997 | (NA) | (1/) | 4,040,110 | 3,301,030 | 739,081 |
| 1998 | 8,748,424 | 4,690,970 | 4,057,454 | 3,324,827 | 732,627 |
| 1999 | 9,628,577 | 5,566,221 | 4,062,356 | 3,334,087 | 728,269 |
| 2000 | 10,483,283 | 6,236,857 | 4,246,426 | 3,496,500 | 749,926 |
| 2001 | (NA) | 6,689,385 | (NA) | (NA) | (NA) |
| 2002 | 9,930,343 | 5,559,960 | 4,370,383 | 3,564,850 | 805,533 |
| 2003 | 9,836,631 | 5,262,429 | 4,574,202 | 3,723,126 | 851,076 |
| 2004 2/ | 13,206,833 | 8,394,777 | 4,812,056 | 3,849,135 | 962,921 |
| 2005 2/ | 12,204,228 | 6,680,481 | 5,523,747 | 4,434,356 | 1,089,391 |
| 2006 2/ | 13,321,730 | 7,122,326 | 6,199,404 | 4,918,655 | 1,280,749 |
| 2007 2/ | 14,227,076 | 7,666,494 | 6,560,582 | 5,090,499 | 1,470,083 |
| 2008 2/ | 15,244,258 | 8,489,937 | 6,754,321 | 5,147,569 | 1,606,752 |
| 2009 2/ | 13,316,025 | 6,747,592 | 6,568,433 | 4,712,651 | 1,855,782 |
| 2010 2/ | 13,037,803 | 6,280,828 | 6,756,975 | 4,837,862 | 1,919,113 |
| 2011 2/ | 12,879,583 | 6,127,725 | 6,751,858 | 4,857,729 | 1,894,129 |
| 2012 2/ 3/ | 13,959,224 | 6,511,578 | 7,447,646 | 5,516,146 | 1,931,500 |
| 2013 2/ 3/ 4/ | 15,183,048 | 7,139,728 | 8,043,320 | 6,092,893 | 1,950,427 |
| 2014 2/ 3/ 4/ | 15,825,790 | 7,722,840 | 8,102,950 | 6,033,331 | 2,069,619 |
| 2015 2/ | (NA) | 8,221,290 | (NA) | 6,485,563 | (NA) |
| 2016 2/ | (NA) | 8,811,882 | (NA) | 6,919,035 | (NA) |

Continued on next page.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2016 -- Con.**

NA Not available.

1/ *IRS Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

2/ State and county compilation by the U.S. Census Bureau is generally based on the same source documents as the Tax Foundation of Hawaii but may not be strictly comparable in the treatment of specific categories.

3/ 'All levels', 'Total state and counties', and 'Counties' revised from previous *Data Book*.

4/ State Government data elsewhere in this *Data Book* for 2013 and 2014 have been revised from previous *Data Book* and updated more recently than here and elsewhere in this *Data Book* as the State component of State and Local Government.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual through 1992); *Internal Revenue Service Data Book* (annual, beginning 1992); and for 2001 to 2015 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 31, 2016; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/index.html>> accessed August 2, 2017; *Ibid.* "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed April 18, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2012 to 2016

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount. Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution]

| Source | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Federal collections | 6,511,578 | 7,139,728 | 7,722,840 | 8,221,290 | 8,811,882 |
| Business income 1/ | 398,720 | 383,103 | 376,857 | 476,171 | 581,689 |
| Individual income and employment | 5,922,132 | 6,528,499 | 7,090,806 | 7,468,136 | 7,864,419 |
| Income tax not withheld & SECA 2/ | 1,277,012 | 1,491,985 | 1,659,610 | 1,875,437 | 1,957,572 |
| Estate and trust income tax | 38,631 | 55,782 | 94,686 | 73,858 | 72,686 |
| Income tax withheld & FICA 3/ | 4,589,302 | 4,964,710 | 5,320,158 | 5,501,597 | 5,816,881 |
| Railroad retirement | - | - | - | - | - |
| Unemployment insurance | 17,187 | 16,021 | 16,352 | 17,244 | 17,281 |
| Estate | 29,547 | 41,803 | 31,992 | 35,687 | 120,717 |
| Gift | 9,057 | 22,571 | 1,636 | 985 | 14,151 |
| Excise 4/ | 152,122 | 163,752 | 221,549 | 240,311 | 230,906 |

1/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Included estate and trust income tax collections through 2008 but which is shown separately beginning in 2009.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2017.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2015

[Data rounded to thousands of dollars. For fiscal year ending June 30. Duplicative intergovernmental transactions are excluded]

| Year | State & local | State | Local |
|---------|---------------|------------|-----------|
| 1992 | 6,521,997 | 5,298,548 | 1,363,460 |
| 1993 | 6,860,466 | 5,543,158 | 1,500,924 |
| 1994 | 7,075,297 | 5,697,740 | 1,558,721 |
| 1995 | 7,179,570 | 5,777,523 | 1,599,500 |
| 1996 | 7,820,751 | 6,383,347 | 1,619,347 |
| 1997 | 8,144,623 | 6,700,545 | 1,620,451 |
| 1998 | 8,259,443 | 6,760,740 | 1,666,552 |
| 1999 | 8,093,565 | 6,646,380 | 1,607,842 |
| 2000 | 8,488,284 | 6,940,637 | 1,703,365 |
| 2001 | (1/) | (1/) | (1/) |
| 2002 | 7,451,684 | 5,868,714 | 1,739,130 |
| 2003 | (1/) | (1/) | (1/) |
| 2004 | 10,174,146 | 8,420,828 | 1,937,147 |
| 2005 | 11,000,269 | 9,091,681 | 2,107,119 |
| 2006 | 11,998,548 | 9,856,552 | 2,378,623 |
| 2007 | 13,592,500 | 11,100,927 | 2,649,538 |
| 2008 | 11,968,775 | 9,298,617 | 2,909,935 |
| 2009 | 9,920,831 | 6,945,777 | 3,250,884 |
| 2010 | 14,665,662 | 11,609,211 | 3,285,202 |
| 2011 | 15,945,159 | 12,807,096 | 3,382,139 |
| 2012 | 13,889,393 | 10,600,634 | 3,532,607 |
| 2013 2/ | 16,386,970 | 12,944,952 | 3,684,114 |
| 2014 2/ | 18,637,812 | 15,055,561 | 3,812,189 |
| 2015 | (NA) | 13,065,465 | (NA) |

NA Not available.

1/ There are no state-by-state statistics available.

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<https://www.census.gov/govs/local/>> accessed August 2, 2017; and "State Government Finances: 2015" (May 15, 2017) <<http://www.census.gov/govs/state/>> accessed August 2, 2017.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2012 TO 2016

[Data rounded to thousands of dollars. For fiscal year ending June 30. 2013 and 2014 revised from previous *Data Book*]

| Source | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| Total taxes | 5,516,146 | 6,111,278 | 6,052,795 | 6,485,563 | 6,919,035 |
| Sales and gross receipts | 3,581,652 | 3,932,220 | 3,847,662 | 4,082,196 | 4,315,902 |
| General sales & gross receipts | 2,697,951 | 2,944,487 | 2,825,041 | 2,992,707 | 3,206,154 |
| Selective sales taxes | 883,701 | 987,733 | 1,022,621 | 1,089,489 | 1,109,748 |
| Alcoholic beverages | 48,854 | 48,962 | 48,305 | 50,281 | 92,591 |
| Insurance premiums | 122,401 | 136,542 | 142,051 | 150,872 | 50,590 |
| Motor fuels | 93,349 | 92,516 | 93,598 | 93,066 | 152,760 |
| Public utilities | 150,528 | 163,930 | 166,179 | 163,481 | 157,900 |
| Tobacco products | 121,971 | 112,104 | 107,685 | 129,659 | 124,890 |
| Other selective sales | 346,598 | 433,679 | 464,803 | 502,130 | 531,017 |
| Licenses | 258,795 | 248,574 | 243,007 | 252,431 | 263,130 |
| Corporation | 1,539 | 1,606 | 1,691 | 1,647 | 20,804 |
| Hunting & fishing | 465 | 488 | 536 | 514 | 186,742 |
| Motor vehicle | 206,164 | 175,341 | 168,980 | 178,663 | 349 |
| Motor vehicle operators | 487 | 389 | 360 | 272 | 1,765 |
| Public utility | 17,810 | 20,241 | 21,329 | 20,755 | 599 |
| Occupation & business, NEC | 31,168 | 38,607 | 38,023 | 39,372 | 41,566 |
| Other licenses | 1,162 | 11,902 | 12,088 | 11,208 | 11,305 |
| Income taxes | 1,621,002 | 1,859,379 | 1,871,506 | 2,060,164 | 2,224,299 |
| Individual income | 1,540,746 | 1,735,718 | 1,745,461 | 1,987,915 | 2,116,130 |
| Corporation net income | 80,256 | 123,661 | 126,045 | 72,249 | 108,169 |
| Other taxes | 54,697 | 71,105 | 90,620 | 90,772 | 115,704 |
| Death and gift | 14,125 | 14,886 | 14,789 | 12,071 | 49,613 |
| Documentary & stock transfer | 40,572 | 56,219 | 75,831 | 78,701 | 66,091 |

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual)
 <<http://www.census.gov/govs/statetax/>> accessed April 18, 2017.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII
AND THE UNITED STATES: 2013**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and capita in dollars. United States 'Amount' and 'Per capita' and Hawaii 'Per capita' revised from previous *Data Book*]

| Item | Hawaii | | United States | |
|----------------------------------|-----------|---------------|---------------|---------------|
| | Amount | Per capita 1/ | Amount | Per capita 1/ |
| Total taxes 2/ | 6,111,278 | 4,345.08 | 855,384,395 | 2,705.16 |
| Property taxes | (X) | (X) | 15,144,800 | 47.90 |
| Sales and gross receipts | 3,932,220 | 2,795.79 | 401,233,509 | 1,268.90 |
| General sales and gross receipts | 2,944,487 | 2,093.51 | 261,157,504 | 825.91 |
| Selective sales taxes | 987,733 | 702.27 | 140,076,005 | 442.99 |
| Alcoholic beverages | 48,962 | 34.81 | 6,069,916 | 19.20 |
| Amusements | - | - | 6,875,025 | 21.74 |
| Insurance premiums | 136,542 | 97.08 | 17,411,439 | 55.06 |
| Motor fuels | 92,516 | 65.78 | 40,147,440 | 126.97 |
| Pari-mutuels | - | - | 129,637 | 0.41 |
| Public utilities | 163,930 | 116.55 | 14,696,083 | 46.48 |
| Tobacco products | 112,104 | 79.71 | 17,984,069 | 56.87 |
| Other selective sales | 433,679 | 308.34 | 36,762,396 | 116.26 |
| Licenses 2/ | 248,574 | 176.73 | 51,181,846 | 161.86 |
| Alcoholic beverages | - | - | 695,851 | 2.20 |
| Amusements | - | - | 604,912 | 1.91 |
| Corporation | 1,606 | 1.14 | 6,739,466 | 21.31 |
| Hunting and fishing | 488 | 0.35 | 1,562,746 | 4.94 |
| Motor vehicle | 175,341 | 124.67 | 23,198,018 | 73.36 |
| Motor vehicle operators | 389 | 0.28 | 2,560,941 | 8.10 |
| Public utility 2/ | 20,241 | 14.39 | 960,091 | 3.04 |
| Occupation and business, NEC 2/ | 38,607 | 27.45 | 13,631,356 | 43.11 |
| Other licenses 2/ | 11,902 | 8.46 | 1,228,465 | 3.89 |
| Income taxes | 1,859,379 | 1,322.01 | 356,845,695 | 1,128.53 |
| Individual income | 1,735,718 | 1,234.09 | 311,521,453 | 985.19 |
| Corporation net income | 123,661 | 87.92 | 45,324,242 | 143.34 |
| Other taxes | 71,105 | 50.56 | 30,978,545 | 97.97 |
| Death and gift | 14,886 | 10.58 | 4,908,997 | 15.52 |
| Documentary and stock transfer | 56,219 | 39.97 | 6,746,125 | 21.33 |
| Severance | (X) | (X) | 16,770,392 | 53.04 |
| Taxes, NEC | (X) | (X) | 2,553,031 | 8.07 |

Continued on next page.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII
AND THE UNITED STATES: 2013 -- Con.**

X Not applicable.

1/ Based on July 1, 2013 population for the United States of 316,204,908 and for Hawaii 1,406,481. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016 (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

2/ Hawaii 'Amount' revised from previous *Data Book*.

Source: U.S. Census Bureau, "State Government Tax Collections: 2013" (TC1300A1) (September 23, 2016) <<https://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 29, 2017
calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2014**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and capita in dollars. United States 'Amount' and 'Per capita' and Hawaii 'Per capita' revised from previous *Data Book*]

| Item | Hawaii | | United States | |
|----------------------------------|-----------|---------------|---------------|---------------|
| | Amount | Per capita 1/ | Amount | Per capita 1/ |
| Total taxes 2/ | 6,052,795 | 4,273.52 | 874,957,406 | 2,746.57 |
| Property taxes | (X) | (X) | 16,295,747 | 51.15 |
| Sales and gross receipts | 3,847,662 | 2,716.61 | 414,705,742 | 1,301.80 |
| General sales and gross receipts | 2,825,041 | 1,994.59 | 273,337,866 | 858.03 |
| Selective sales taxes | 1,022,621 | 722.01 | 141,367,876 | 443.77 |
| Alcoholic beverages | 48,305 | 34.11 | 6,170,211 | 19.37 |
| Amusements | - | - | 7,233,550 | 22.71 |
| Insurance premiums | 142,051 | 100.29 | 18,158,513 | 57.00 |
| Motor fuels | 93,598 | 66.08 | 41,513,557 | 130.31 |
| Pari-mutuels | - | - | 124,332 | 0.39 |
| Public utilities | 166,179 | 117.33 | 14,234,662 | 44.68 |
| Tobacco products | 107,685 | 76.03 | 17,976,483 | 56.43 |
| Other selective sales | 464,803 | 328.17 | 35,956,568 | 112.87 |
| Licenses 2/ | 243,007 | 171.57 | 51,399,445 | 161.35 |
| Alcoholic beverages | - | - | 610,716 | 1.92 |
| Amusements | - | - | 472,539 | 1.48 |
| Corporation | 1,691 | 1.19 | 6,249,271 | 19.62 |
| Hunting and fishing | 536 | 0.38 | 1,542,815 | 4.84 |
| Motor vehicle | 168,980 | 119.31 | 23,846,051 | 74.85 |
| Motor vehicle operators | 360 | 0.25 | 2,511,061 | 7.88 |
| Public utility 2/ | 21,329 | 15.06 | 965,783 | 3.03 |
| Occupation and business, NEC 2/ | 38,023 | 26.85 | 13,911,180 | 43.67 |
| Other licenses 2/ | 12,088 | 8.53 | 1,290,029 | 4.05 |
| Income taxes | 1,871,506 | 1,321.36 | 360,148,729 | 1,130.54 |
| Individual income | 1,745,461 | 1,232.37 | 313,241,528 | 983.29 |
| Corporation net income | 126,045 | 88.99 | 46,907,201 | 147.25 |
| Other taxes | 90,620 | 63.98 | 32,407,743 | 101.73 |
| Death and gift | 14,789 | 10.44 | 4,797,466 | 15.06 |
| Documentary and stock transfer | 75,831 | 53.54 | 7,249,059 | 22.76 |
| Severance | - | - | 17,789,324 | 55.84 |
| Taxes, NEC | - | - | 2,571,894 | 8.07 |

X Not applicable.

1/ Based on July 1, 2014 population for the United States of 318,563,456 and for Hawaii 1,416,349. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016" (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

2/ Hawaii 'Amount' revised from previous *Data Book*.

Source: U.S. Census Bureau, "State Government Tax Collections: 2014" (TC1400A1) (September 23, 2016) <<https://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 29, 2017 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2015**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and capita in dollars]

| Item | Hawaii | | United States | |
|----------------------------------|-----------|---------------|---------------|---------------|
| | Amount | Per capita 1/ | Amount | Per capita 1/ |
| Total taxes | 6,485,563 | 4,550.77 | 916,488,050 | 2,856.02 |
| Property taxes | (X) | (X) | 17,555,153 | 54.71 |
| Sales and gross receipts | 4,082,196 | 2,864.38 | 431,255,544 | 1,343.91 |
| General sales and gross receipts | 2,992,707 | 2,099.91 | 286,154,392 | 891.73 |
| Selective sales taxes | 1,089,489 | 764.47 | 145,101,152 | 452.17 |
| Alcoholic beverages | 50,281 | 35.28 | 6,430,879 | 20.04 |
| Amusements | - | - | 7,303,819 | 22.76 |
| Insurance premiums | 150,872 | 105.86 | 19,150,111 | 59.68 |
| Motor fuels | 93,066 | 65.30 | 42,525,219 | 132.52 |
| Pari-mutuels | - | - | 122,040 | 0.38 |
| Public utilities | 163,481 | 114.71 | 13,625,952 | 42.46 |
| Tobacco products | 129,659 | 90.98 | 17,741,659 | 55.29 |
| Other selective sales | 502,130 | 352.33 | 38,201,473 | 119.05 |
| Licenses 1/ | 252,431 | 177.13 | 52,199,149 | 162.67 |
| Alcoholic beverages | - | - | 601,948 | 1.88 |
| Amusements | - | - | 670,848 | 2.09 |
| Corporation | 1,647 | 1.16 | 5,721,947 | 17.83 |
| Hunting and fishing | 514 | 0.36 | 1,567,409 | 4.88 |
| Motor vehicle | 178,663 | 125.36 | 24,525,890 | 76.43 |
| Motor vehicle operators | 272 | 0.19 | 2,612,981 | 8.14 |
| Public utility | 20,755 | 14.56 | 1,029,384 | 3.21 |
| Occupation and business, NEC | 39,372 | 27.63 | 14,185,452 | 44.21 |
| Other licenses | 11,208 | 7.86 | 1,283,290 | 4.00 |
| Income taxes | 2,060,164 | 1,445.57 | 387,206,745 | 1,206.64 |
| Individual income | 1,987,915 | 1,394.87 | 338,102,651 | 1,053.62 |
| Corporation net income | 72,249 | 50.70 | 49,104,094 | 153.02 |
| Other taxes | 90,772 | 63.69 | 28,271,459 | 88.10 |
| Death and gift | 12,071 | 8.47 | 4,764,912 | 14.85 |
| Documentary and stock transfer | 78,701 | 55.22 | 8,283,529 | 25.81 |
| Severance | - | - | 12,603,072 | 39.27 |
| Taxes, NEC | - | - | 2,619,946 | 8.16 |

X Not applicable.

1/ Based on July 1, 2013 population for the United States of 320,896,618 and for Hawaii 1,425,157. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016" (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

Source: U.S. Census Bureau, "State Government Tax Collections: 2015" (TC1500A1) (September 23, 2016) <<https://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 29, 2017 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.08-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2016**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and capita in dollars]

| Item | Hawaii | | United States | |
|----------------------------------|-----------|---------------|---------------|---------------|
| | Amount | Per capita 1/ | Amount | Per capita 1/ |
| Total taxes | 6,919,035 | 4,843.37 | 930,263,745 | 2,878.94 |
| Property taxes | (X) | (X) | 18,364,298 | 56.83 |
| Sales and gross receipts | 4,315,902 | 3,021.16 | 442,909,995 | 1,370.70 |
| General sales and gross receipts | 3,206,154 | 2,244.33 | 292,815,900 | 906.19 |
| Selective sales taxes | 1,109,748 | 776.83 | 150,094,095 | 464.50 |
| Alcoholic beverages | 50,590 | 35.41 | 6,620,096 | 20.49 |
| Amusements | (X) | (X) | 7,597,086 | 23.51 |
| Insurance premiums | 157,900 | 110.53 | 20,495,224 | 63.43 |
| Motor fuels | 92,591 | 64.81 | 43,757,220 | 135.42 |
| Pari-mutuels | (X) | (X) | 124,090 | 0.38 |
| Public utilities | 152,760 | 106.93 | 13,256,078 | 41.02 |
| Tobacco products | 124,890 | 87.42 | 18,011,700 | 55.74 |
| Other selective sales | 531,017 | 371.72 | 40,232,601 | 124.51 |
| Licenses | 263,130 | 184.19 | 52,164,396 | 161.44 |
| Alcoholic beverages | (X) | (X) | 637,264 | 1.97 |
| Amusements | (X) | (X) | 543,093 | 1.68 |
| Corporation | 1,765 | 1.24 | 5,615,067 | 17.38 |
| Hunting and fishing | 599 | 0.42 | 1,595,489 | 4.94 |
| Motor vehicle | 186,742 | 130.72 | 25,603,133 | 79.24 |
| Motor vehicle operators | 349 | 0.24 | 2,597,873 | 8.04 |
| Public utility | 20,804 | 14.56 | 1,250,122 | 3.87 |
| Occupation and business, NEC | 41,566 | 29.10 | 12,961,870 | 40.11 |
| Other licenses | 11,305 | 7.91 | 1,360,485 | 4.21 |
| Income taxes | 2,224,299 | 1,557.03 | 392,286,910 | 1,214.03 |
| Individual income | 2,116,130 | 1,481.31 | 345,528,601 | 1,069.33 |
| Corporation net income | 108,169 | 75.72 | 46,758,309 | 144.71 |
| Other taxes | 115,704 | 80.99 | 24,538,146 | 75.94 |
| Death and gift | 49,613 | 34.73 | 5,133,305 | 15.89 |
| Documentary and stock transfer | 66,091 | 46.26 | 9,131,636 | 28.26 |
| Severance | (X) | (X) | 7,649,594 | 23.67 |
| Taxes, NEC | (X) | (X) | 2,623,611 | 8.12 |

X Not applicable.

1/ Based on July 1, 2016 population for the United States of 323,127,513 and for Hawaii 1,428,557. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016" (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

Source: U.S. Census Bureau, "State Government Tax Collections: 2016" (May 12, 2017) <<https://factfinder.census.gov/bkmk/table/1.0/en/STC/2016/00A1>> accessed July 29, 2017 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.09-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2012 TO 2015

[Largest city in each state and the District of Columbia. For the listing of cities, see source]

| Gross family income level (dollars) | Honolulu | | | 51-city median | | 51-city average 1/ | |
|-------------------------------------|-----------------|-------------------|---------|-----------------|-------------------|--------------------|-------------------|
| | Taxes (dollars) | Percent of income | Rank 2/ | Taxes (dollars) | Percent of income | Taxes (dollars) | Percent of income |
| 2012 | | | | | | | |
| 25,000 | 4,232 | 16.9 | 1 | 3,245 | 13.0 | 3,180 | 12.7 |
| 50,000 | 3,298 | 6.6 | 46 | 4,706 | 9.4 | 4,887 | 9.8 |
| 75,000 | 5,615 | 7.5 | 44 | 7,893 | 10.5 | 7,963 | 10.6 |
| 100,000 | 7,670 | 7.7 | 44 | 10,666 | 10.7 | 10,592 | 10.6 |
| 150,000 | 11,840 | 7.9 | 43 | 16,595 | 11.1 | 16,410 | 10.9 |
| 2013 | | | | | | | |
| 25,000 | 4,111 | 16.4 | 2 | 2,552 | 10.2 | 2,512 | 10.0 |
| 50,000 | 2,931 | 5.9 | 46 | 4,331 | 8.7 | 4,669 | 9.3 |
| 75,000 | 5,445 | 7.3 | 43 | 7,298 | 9.7 | 7,719 | 10.3 |
| 100,000 | 7,766 | 7.8 | 41 | 10,095 | 10.1 | 10,489 | 10.5 |
| 150,000 | 12,032 | 8.0 | 40 | 15,520 | 10.3 | 16,083 | 10.7 |
| 2014 | | | | | | | |
| 25,000 | 3,744 | 15.0 | 4 | 2,763 | 11.1 | 2,747 | 11.0 |
| 50,000 | 3,083 | 6.2 | 43 | 4,109 | 8.2 | 4,205 | 8.4 |
| 75,000 | 4,866 | 6.5 | 43 | 6,364 | 8.5 | 6,436 | 8.6 |
| 100,000 | 7,184 | 7.2 | 40 | 9,068 | 9.1 | 8,903 | 8.9 |
| 150,000 | 10,863 | 7.2 | 39 | 13,612 | 9.1 | 13,469 | 9.0 |
| 2015 | | | | | | | |
| 25,000 | 4,427 | 17.7 | 2 | 2,800 | 11.2 | 2,772 | 11.1 |
| 50,000 | 3,059 | 6.1 | 46 | 4,279 | 8.6 | 4,315 | 8.6 |
| 75,000 | 5,160 | 6.9 | 43 | 6,732 | 9.0 | 6,822 | 9.1 |
| 100,000 | 7,332 | 7.3 | 41 | 9,474 | 9.5 | 9,409 | 9.4 |
| 150,000 | 11,263 | 7.5 | 40 | 14,318 | 9.5 | 14,297 | 9.5 |

1/ Based on cities actually levying tax.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/node/215912>> accessed February 10, 2017.

Table 9.10-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2017

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. See source for details]

| Area | Tax Freedom Day | Rank 1/ | Area | Tax Freedom Day | Rank 1/ |
|---------------|-----------------|-----------|----------------------|-----------------|---------|
| United States | April 23 | (X) | | | |
| Alabama | April 9 | 4 | Nebraska | April 14 | 14 |
| Alaska | April 10 | 6 | Nevada | April 23 | 32 |
| Arizona | April 15 | 16 | New Hampshire | April 22 | 31 |
| Arkansas | April 13 | 12 | New Jersey | May 13 | 49 |
| California | May 1 | 46 | New Mexico | April 9 | 4 |
| Colorado | April 24 | 37 | New York | May 11 | 48 |
| Connecticut | May 21 | 50 | North Carolina | April 16 | 18 |
| Delaware | April 18 | 24 | North Dakota | April 26 | 39 |
| Florida | April 20 | 27 | Ohio | April 20 | 27 |
| Georgia | April 17 | 19 | Oklahoma | April 11 | 8 |
| Hawaii | April 19 | 26 | Oregon | April 24 | 37 |
| Idaho | April 15 | 16 | Pennsylvania | April 23 | 32 |
| Illinois | April 30 | 44 | Rhode Island | April 28 | 42 |
| Indiana | April 17 | 19 | South Carolina | April 11 | 8 |
| Iowa | April 14 | 14 | South Dakota | April 8 | 3 |
| Kansas | April 20 | 27 | Tennessee | April 7 | 2 |
| Kentucky | April 11 | 8 | Texas | April 17 | 19 |
| Louisiana | April 10 | 6 | Utah | April 21 | 30 |
| Maine | April 17 | 19 | Vermont | April 18 | 24 |
| Maryland | April 29 | 43 | Virginia | April 23 | 32 |
| Massachusetts | May 5 | 47 | Washington | April 27 | 40 |
| Michigan | April 23 | 32 | West Virginia | April 12 | 11 |
| Minnesota | April 30 | 44 | Wisconsin | April 27 | 40 |
| Mississippi | April 5 | 1 | Wyoming | April 23 | 32 |
| Missouri | April 13 | 12 | District of Columbia | April 26 | (2/) |
| Montana | April 17 | 19 | | | |

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2017.

2/ The District of Columbia is ranked 39 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2017 Is April 23th" (April 18, 2017)

<<https://taxfoundation.org/publications/tax-freedom-day/>> accessed April 18, 2017.

**Table 9.11-- TAX FREEDOM DAY FOR HAWAII AND THE UNITED STATES:
1993 TO 2017**

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. Leap Day is omitted. The Tax Freedom Day for the U.S. was revised in the the 2013 publication from 1992 onward, and in the 2013 from 2010 to 2012 but not since. Revisions for the states have not yet been released and, therefore, data may not be comparable year-to-year]

| Year | Hawaii | United States | Hawaii rank 1/ |
|------|----------|---------------|----------------|
| 1993 | April 23 | April 20 | 11 |
| 1994 | April 24 | April 22 | 12 |
| 1995 | April 22 | April 23 | 24 |
| 1996 | April 24 | April 25 | 20 |
| 1997 | April 23 | April 27 | 30 |
| 1998 | April 24 | April 29 | 34 |
| 1999 | April 24 | April 29 | 33 |
| 2000 | April 27 | May 1 | 28 |
| 2001 | April 24 | April 27 | 24 |
| 2002 | April 17 | April 17 | 18 |
| 2003 | April 15 | April 14 | 12 |
| 2004 | April 14 | April 15 | 20 |
| 2005 | April 21 | April 21 | 17 |
| 2006 | April 23 | April 24 | 19 |
| 2007 | April 24 | April 24 | 16 |
| 2008 | April 21 | April 18 | 15 |
| 2009 | April 13 | April 10 | 14 |
| 2010 | April 9 | April 11 | 19 |
| 2011 | April 6 | April 11 | 30 |
| 2012 | April 6 | April 13 | 43 |
| 2013 | April 14 | April 18 | 24 |
| 2014 | April 15 | April 21 | 25 |
| 2015 | April 19 | April 24 | 25 |
| 2016 | April 19 | April 24 | 26 |
| 2017 | April 19 | April 23 | 26 |

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year. The District of Columbia is ranked as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "Tax Freedom Day Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year " (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, 3 Days Later than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_TFD_Report.pdf> accessed April 10, 2015; "Tax Freedom Day 2016 Arrives April 24th" <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016; "Tax Freedom Day 2017 Is April 23" (April 18, 2017) <<https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf>> accessed April 18, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND CONSTANT DOLLARS: 1977 TO 2012

[In percent and dollars. Fiscal year ending June 30]

| Year | Burden rate (in percent) | Per capita (in nominal dollars) | | | |
|------|-----------------------------|---------------------------------|------------------|----------------------------|-------------------------------|
| | | Income | Total taxes paid | Taxes paid to own state | Taxes paid to other states |
| 1977 | 10.6 | 8,550.01 | 905.78 | 609.43 | 296.35 |
| 1978 | 10.6 | 9,091.68 | 965.63 | 652.99 | 312.64 |
| 1979 | 10.5 | 10,115.15 | 1,060.15 | 732.03 | 328.12 |
| 1980 | 10.4 | 11,167.01 | 1,161.44 | 811.28 | 350.16 |
| 1981 | 10.0 | 12,475.05 | 1,249.72 | 869.55 | 380.17 |
| 1982 | 9.7 | 12,720.11 | 1,233.79 | 844.45 | 389.34 |
| 1983 | 9.8 | 13,532.55 | 1,331.82 | 925.10 | 406.72 |
| 1984 | 9.9 | 14,505.11 | 1,432.42 | 984.85 | 447.57 |
| 1985 | 9.9 | 15,444.17 | 1,527.66 | 1,054.65 | 473.01 |
| 1986 | 10.0 | 16,448.49 | 1,638.13 | 1,142.65 | 495.48 |
| 1987 | 10.2 | 17,493.99 | 1,789.27 | 1,265.45 | 523.82 |
| 1988 | 10.9 | 18,850.69 | 2,057.45 | 1,504.89 | 552.56 |
| 1989 | 10.7 | 20,767.45 | 2,225.41 | 1,630.14 | 595.27 |
| 1990 | 10.2 | 22,618.68 | 2,316.01 | 1,678.74 | 637.27 |
| 1991 | 10.8 | 23,663.33 | 2,549.69 | 1,886.31 | 663.38 |
| 1992 | 10.9 | 24,269.98 | 2,640.21 | 1,956.23 | 683.98 |
| 1993 | 10.7 | 25,166.63 | 2,703.31 | 1,993.06 | 710.25 |
| 1994 | 11.2 | 25,426.96 | 2,851.15 | 2,147.28 | 703.87 |
| 1995 | 10.7 | 25,900.48 | 2,763.02 | 2,065.61 | 697.41 |
| 1996 | 10.9 | 26,205.84 | 2,864.57 | 2,201.23 | 663.34 |
| 1997 | 10.7 | 26,863.32 | 2,862.48 | 2,201.83 | 660.65 |
| 1998 | 10.5 | 27,862.24 | 2,924.04 | 2,258.57 | 665.47 |
| 1999 | 10.1 | 28,674.24 | 2,893.03 | 2,227.73 | 665.30 |
| 2000 | 9.8 | 30,553.21 | 2,996.54 | 2,295.65 | 700.89 |
| 2001 | 10.0 | 31,118.41 | 3,113.11 | 2,391.69 | 721.42 |
| 2002 | 10.0 | 30,818.12 | 3,089.04 | 2,357.02 | 732.02 |
| 2003 | 10.0 | 31,931.54 | 3,199.93 | 2,415.17 | 784.76 |
| 2004 | 9.9 | 34,209.29 | 3,376.20 | 2,546.32 | 829.88 |
| 2005 | 9.9 | 37,579.15 | 3,714.27 | 2,700.06 | 1,014.21 |
| 2006 | 10.4 | 40,406.59 | 4,186.64 | 3,043.30 | 1,143.34 |
| 2007 | 10.4 | 42,479.29 | 4,429.85 | 3,272.04 | 1,157.81 |
| 2008 | 10.5 | 43,035.42 | 4,507.17 | 3,312.15 | 1,195.02 |
| 2009 | 10.3 | 41,546.25 | 4,259.18 | 3,142.98 | 1,116.20 |
| 2010 | 10.6 | 41,344.33 | 4,386.65 | 3,294.89 | 1,091.76 |
| 2011 | 9.9 | 42,970.19 | 4,231.32 | 3,136.81 | 1,094.51 |
| 2012 | 10.2 | 44,920.02 | 4,576.00 | 3,480.16 | 1,095.84 |

Continued on next page.

**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND
CONSTANT DOLLARS: 1977 TO 2012 -- Con.**

| Year | Burden rate (in percent) | Per capita (in constant dollars) | | | |
|------|-----------------------------|----------------------------------|------------------|----------------------------|-------------------------------|
| | | Income | Total taxes paid | Taxes paid to own state | Taxes paid to other states |
| 1977 | 10.6 | 32,398.70 | 3,432.29 | 2,309.32 | 1,122.96 |
| 1978 | 10.6 | 32,000.53 | 3,398.79 | 2,298.37 | 1,100.42 |
| 1979 | 10.5 | 32,000.03 | 3,353.86 | 2,315.83 | 1,038.03 |
| 1980 | 10.4 | 31,119.26 | 3,236.60 | 2,260.81 | 975.80 |
| 1981 | 10.0 | 31,497.26 | 3,155.32 | 2,195.46 | 959.86 |
| 1982 | 9.7 | 30,260.79 | 2,935.15 | 2,008.92 | 926.23 |
| 1983 | 9.8 | 31,190.21 | 3,069.62 | 2,132.20 | 937.42 |
| 1984 | 9.9 | 32,067.02 | 3,166.71 | 2,177.25 | 989.46 |
| 1985 | 9.9 | 32,966.78 | 3,260.91 | 2,251.23 | 1,009.68 |
| 1986 | 10.0 | 34,447.72 | 3,430.70 | 2,393.03 | 1,037.67 |
| 1987 | 10.2 | 35,345.72 | 3,615.13 | 2,556.78 | 1,058.35 |
| 1988 | 10.9 | 36,592.63 | 3,993.89 | 2,921.27 | 1,072.62 |
| 1989 | 10.7 | 38,467.66 | 4,122.14 | 3,019.52 | 1,102.62 |
| 1990 | 10.2 | 39,745.14 | 4,069.65 | 2,949.85 | 1,119.80 |
| 1991 | 10.8 | 39,889.01 | 4,297.98 | 3,179.73 | 1,118.25 |
| 1992 | 10.9 | 39,714.36 | 4,320.33 | 3,201.09 | 1,119.24 |
| 1993 | 10.7 | 40,001.45 | 4,296.81 | 3,167.90 | 1,128.92 |
| 1994 | 11.2 | 39,386.65 | 4,416.46 | 3,326.16 | 1,090.30 |
| 1995 | 10.7 | 39,021.56 | 4,162.75 | 3,112.04 | 1,050.72 |
| 1996 | 10.9 | 38,355.72 | 4,192.68 | 3,221.79 | 970.89 |
| 1997 | 10.7 | 38,426.67 | 4,094.64 | 3,149.61 | 945.03 |
| 1998 | 10.5 | 39,243.42 | 4,118.45 | 3,181.15 | 937.30 |
| 1999 | 10.1 | 39,521.09 | 3,987.40 | 3,070.43 | 916.97 |
| 2000 | 9.8 | 40,739.25 | 3,995.55 | 3,060.99 | 934.56 |
| 2001 | 10.0 | 40,350.73 | 4,036.72 | 3,101.27 | 935.45 |
| 2002 | 10.0 | 39,338.35 | 3,943.06 | 3,008.66 | 934.40 |
| 2003 | 10.0 | 39,849.88 | 3,993.44 | 3,014.08 | 979.36 |
| 2004 | 9.9 | 41,583.27 | 4,103.96 | 3,095.19 | 1,008.76 |
| 2005 | 9.9 | 44,180.30 | 4,366.72 | 3,174.35 | 1,192.37 |
| 2006 | 10.4 | 46,017.68 | 4,768.02 | 3,465.91 | 1,302.11 |
| 2007 | 10.4 | 47,038.02 | 4,905.25 | 3,623.18 | 1,282.06 |
| 2008 | 10.5 | 45,891.99 | 4,806.34 | 3,532.00 | 1,274.34 |
| 2009 | 10.3 | 44,462.05 | 4,558.10 | 3,363.56 | 1,194.54 |
| 2010 | 10.6 | 43,532.00 | 4,618.76 | 3,469.23 | 1,149.53 |
| 2011 | 9.9 | 43,859.35 | 4,318.88 | 3,201.72 | 1,117.16 |
| 2012 | 10.2 | 44,920.02 | 4,576.00 | 3,480.16 | 1,095.84 |

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012: Hawaii, Real and Nominal" (January 20, 2016)
<<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

Table 9.13-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012

[In percent, number and dollars. Fiscal year ending June 30]

| State | State-local tax burden as a percent of state income | Rank 1/ | Per capita | | | |
|-----------------|---|-----------|------------------------|-------------------------|----------------------------|---------------|
| | | | State-local tax burden | Taxes paid to own state | Taxes paid to other states | Income |
| U.S. average 2/ | 9.9 | (X) | 4,420 | 3,238 | 1,213 | 44,481 |
| Alabama | 8.7 | 39 | 3,067 | 2,142 | 925 | 35,337 |
| Alaska | 6.5 | 50 | 3,229 | 1,986 | 1,242 | 49,780 |
| Arizona | 8.8 | 36 | 3,276 | 2,283 | 992 | 37,012 |
| Arkansas | 10.1 | 17 | 3,519 | 2,552 | 967 | 34,862 |
| California | 11.0 | 6 | 5,237 | 4,126 | 1,111 | 47,808 |
| Colorado | 8.9 | 35 | 4,304 | 2,968 | 1,336 | 48,313 |
| Connecticut | 12.6 | 2 | 7,869 | 5,516 | 2,354 | 62,374 |
| Delaware | 10.2 | 16 | 4,412 | 2,610 | 1,802 | 43,437 |
| Florida | 8.9 | 34 | 3,738 | 2,499 | 1,240 | 41,848 |
| Georgia | 9.1 | 32 | 3,426 | 2,446 | 980 | 37,478 |
| Hawaii | 10.2 | 14 | 4,576 | 3,480 | 1,096 | 44,920 |
| Idaho | 9.3 | 26 | 3,318 | 2,255 | 1,063 | 35,496 |
| Illinois | 11.0 | 5 | 5,235 | 4,015 | 1,220 | 47,656 |
| Indiana | 9.5 | 22 | 3,585 | 2,592 | 993 | 37,580 |
| Iowa | 9.2 | 31 | 4,037 | 2,877 | 1,161 | 43,878 |
| Kansas | 9.5 | 23 | 4,131 | 2,808 | 1,323 | 43,490 |
| Kentucky | 9.5 | 24 | 3,298 | 2,410 | 888 | 34,782 |
| Louisiana | 7.6 | 45 | 2,950 | 1,953 | 997 | 38,906 |
| Maine | 10.2 | 13 | 3,997 | 2,895 | 1,102 | 39,062 |
| Maryland | 10.9 | 7 | 5,920 | 4,387 | 1,533 | 54,266 |
| Massachusetts | 10.3 | 12 | 5,872 | 4,220 | 1,651 | 57,180 |
| Michigan | 9.4 | 25 | 3,631 | 2,704 | 926 | 38,636 |
| Minnesota | 10.8 | 8 | 5,185 | 3,980 | 1,205 | 47,806 |
| Mississippi | 8.6 | 41 | 2,742 | 1,910 | 832 | 31,847 |
| Missouri | 9.3 | 29 | 3,591 | 2,483 | 1,108 | 38,825 |
| Montana | 8.7 | 38 | 3,389 | 2,172 | 1,216 | 38,980 |
| Nebraska | 9.2 | 30 | 4,197 | 2,930 | 1,267 | 45,485 |
| Nevada | 8.1 | 43 | 3,349 | 2,051 | 1,298 | 41,297 |
| New Hampshire | 7.9 | 44 | 3,961 | 2,173 | 1,789 | 50,288 |
| New Jersey | 12.2 | 3 | 6,926 | 4,876 | 2,050 | 56,731 |
| New Mexico | 8.7 | 37 | 3,141 | 2,170 | 971 | 36,051 |
| New York | 12.7 | 1 | 6,993 | 5,588 | 1,406 | 55,047 |
| North Carolina | 9.8 | 20 | 3,659 | 2,707 | 952 | 37,523 |
| North Dakota | 9.0 | 33 | 4,867 | 3,349 | 1,518 | 53,953 |

Continued on next page.

Table 9.13-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012 -- Con.

| State | State-local tax burden as a percent of state income | Per capita | | | | |
|----------------------|---|------------|------------------------|-------------------------|----------------------------|--------|
| | | Rank 1/ | State-local tax burden | Taxes paid to own state | Taxes paid to other states | Income |
| Ohio | 9.8 | 19 | 3,924 | 2,986 | 938 | 40,111 |
| Oklahoma | 8.6 | 40 | 3,515 | 2,420 | 1,095 | 40,762 |
| Oregon | 10.3 | 10 | 4,095 | 3,063 | 1,032 | 39,578 |
| Pennsylvania | 10.2 | 15 | 4,589 | 3,385 | 1,204 | 45,046 |
| Rhode Island | 10.8 | 9 | 4,998 | 3,476 | 1,522 | 46,359 |
| South Carolina | 8.4 | 42 | 2,936 | 1,999 | 937 | 34,821 |
| South Dakota | 7.1 | 49 | 3,318 | 1,911 | 1,407 | 46,781 |
| Tennessee | 7.3 | 47 | 2,805 | 1,861 | 944 | 38,178 |
| Texas | 7.6 | 46 | 3,340 | 2,332 | 1,008 | 44,081 |
| Utah | 9.6 | 21 | 3,556 | 2,505 | 1,051 | 36,989 |
| Vermont | 10.3 | 11 | 4,557 | 3,129 | 1,428 | 44,337 |
| Virginia | 9.3 | 27 | 4,623 | 3,258 | 1,365 | 49,541 |
| Washington | 9.3 | 28 | 4,541 | 3,241 | 1,301 | 48,999 |
| West Virginia | 9.8 | 18 | 3,331 | 2,455 | 876 | 34,016 |
| Wisconsin | 11.0 | 4 | 4,734 | 3,602 | 1,132 | 42,990 |
| Wyoming | 7.1 | 48 | 4,407 | 2,056 | 2,351 | 61,708 |
| District of Columbia | 10.6 | 3/ 10 | 7,541 | 5,231 | 2,310 | 70,837 |

X Not applicable.

1/ Rank of 1 indicates the highest tax burden among the 50 states.

2/ The U.S. average is a population-weighted average. The District of Columbia is excluded from population-weighted averages.

3/ The District of Columbia's rank does not affect other states' rankings, but would rank 10th if it were included.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012", Table 2: State-Local Tax Burdens by State (with Detailed Breakdown), Fiscal Year 2012 (January 20, 2016) <<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2017**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2016, the beginning of Fiscal Year 2017]

| State | Overall rank | Tax index rank | | | | |
|---------------|--------------|----------------|-------------------|-----------|------------------------|-----------|
| | | Corporate | Individual Income | Sales | Unemployment Insurance | Property |
| Alabama | 32 | 14 | 22 | 48 | 14 | 16 |
| Alaska | 3 | 27 | 1 | 5 | 29 | 22 |
| Arizona | 21 | 19 | 19 | 47 | 13 | 6 |
| Arkansas | 38 | 40 | 29 | 44 | 30 | 24 |
| California | 48 | 33 | 50 | 40 | 16 | 15 |
| Colorado | 16 | 18 | 16 | 39 | 42 | 14 |
| Connecticut | 43 | 32 | 37 | 27 | 21 | 49 |
| Delaware | 19 | 50 | 34 | 1 | 3 | 20 |
| Florida | 4 | 19 | 1 | 28 | 2 | 10 |
| Georgia | 36 | 10 | 42 | 33 | 35 | 21 |
| Hawaii | 26 | 11 | 31 | 23 | 24 | 17 |
| Idaho | 20 | 24 | 23 | 26 | 46 | 2 |
| Illinois | 23 | 26 | 10 | 35 | 38 | 46 |
| Indiana | 8 | 23 | 11 | 10 | 10 | 4 |
| Iowa | 40 | 47 | 33 | 21 | 34 | 40 |
| Kansas | 22 | 39 | 18 | 30 | 11 | 19 |
| Kentucky | 34 | 28 | 30 | 13 | 48 | 36 |
| Louisiana | 41 | 36 | 27 | 50 | 9 | 30 |
| Maine | 30 | 41 | 25 | 8 | 44 | 41 |
| Maryland | 42 | 21 | 46 | 14 | 26 | 42 |
| Massachusetts | 27 | 37 | 13 | 18 | 49 | 45 |
| Michigan | 12 | 8 | 14 | 9 | 47 | 25 |
| Minnesota | 46 | 43 | 45 | 25 | 28 | 33 |
| Mississippi | 28 | 12 | 20 | 38 | 5 | 35 |
| Missouri | 15 | 5 | 28 | 24 | 7 | 7 |
| Montana | 6 | 13 | 21 | 3 | 19 | 9 |
| Nebraska | 25 | 29 | 24 | 12 | 8 | 39 |
| Nevada | 5 | 34 | 1 | 41 | 43 | 8 |
| New Hampshire | 7 | 46 | 9 | 2 | 41 | 43 |
| New Jersey | 50 | 42 | 48 | 45 | 25 | 50 |
| New Mexico | 35 | 25 | 35 | 42 | 17 | 1 |
| New York | 49 | 7 | 49 | 43 | 32 | 47 |

Continued on next page.

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2017 -- Con.**

| State | Overall rank | Tax index rank | | | | |
|----------------------|--------------|----------------|-------------------|-------|------------------------|----------|
| | | Corporate | Individual Income | Sales | Unemployment Insurance | Property |
| North Carolina | 11 | 4 | 15 | 19 | 6 | 31 |
| North Dakota | 29 | 16 | 36 | 34 | 15 | 3 |
| Ohio | 45 | 45 | 47 | 29 | 4 | 11 |
| Oklahoma | 31 | 9 | 38 | 36 | 1 | 12 |
| Oregon | 10 | 35 | 32 | 4 | 33 | 18 |
| Pennsylvania | 24 | 44 | 17 | 20 | 45 | 32 |
| Rhode Island | 44 | 31 | 39 | 22 | 50 | 44 |
| South Carolina | 37 | 15 | 41 | 31 | 37 | 26 |
| South Dakota | 2 | 1 | 1 | 32 | 40 | 23 |
| Tennessee | 13 | 22 | 8 | 46 | 23 | 29 |
| Texas | 14 | 49 | 6 | 37 | 12 | 37 |
| Utah | 9 | 3 | 12 | 17 | 22 | 5 |
| Vermont | 47 | 38 | 44 | 16 | 20 | 48 |
| Virginia | 33 | 6 | 40 | 11 | 39 | 28 |
| Washington | 17 | 48 | 6 | 49 | 18 | 27 |
| West Virginia | 18 | 17 | 26 | 15 | 27 | 13 |
| Wisconsin | 39 | 30 | 43 | 7 | 36 | 34 |
| Wyoming | 1 | 1 | 1 | 6 | 31 | 38 |
| Dist. of Columbia 1/ | 47 | 31 | 43 | 33 | 27 | 47 |

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2017 State Business Tax Climate Index*, Table 1 (September 28, 2016)
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 1, 2016.

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2014 TO 2017**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. 2014 to 2016 data are revised]

| Location | 2014 | | 2015 | | 2016 | | 2017 | |
|----------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| | Index rank | Total score | Index rank | Total score | Index rank | Total score | Index rank | Total score |
| Alabama | 35 | 4.88 | 36 | 4.79 | 35 | 4.76 | 32 | 4.91 |
| Alaska | 4 | 7.27 | 4 | 7.27 | 3 | 7.38 | 3 | 7.29 |
| Arizona | 22 | 5.18 | 24 | 5.13 | 22 | 5.19 | 21 | 5.21 |
| Arkansas | 38 | 4.72 | 40 | 4.61 | 41 | 4.50 | 38 | 4.60 |
| California | 48 | 3.78 | 48 | 3.76 | 48 | 3.76 | 48 | 3.76 |
| Colorado | 18 | 5.31 | 18 | 5.34 | 16 | 5.40 | 16 | 5.38 |
| Connecticut | 43 | 4.48 | 43 | 4.45 | 43 | 4.35 | 43 | 4.34 |
| Delaware | 15 | 5.49 | 15 | 5.45 | 14 | 5.52 | 19 | 5.32 |
| Florida | 5 | 6.85 | 5 | 6.84 | 4 | 6.89 | 4 | 6.86 |
| Georgia | 37 | 4.72 | 38 | 4.70 | 39 | 4.61 | 36 | 4.68 |
| Hawaii | 32 | 4.93 | 32 | 4.93 | 30 | 4.93 | 26 | 5.13 |
| Idaho | 19 | 5.29 | 20 | 5.25 | 20 | 5.22 | 20 | 5.22 |
| Illinois | 28 | 4.98 | 31 | 4.94 | 23 | 5.18 | 23 | 5.21 |
| Indiana | 10 | 5.82 | 10 | 5.80 | 10 | 5.81 | 8 | 5.96 |
| Iowa | 40 | 4.58 | 41 | 4.56 | 40 | 4.53 | 40 | 4.51 |
| Kansas | 20 | 5.23 | 21 | 5.20 | 21 | 5.22 | 22 | 5.21 |
| Kentucky | 27 | 5.00 | 33 | 4.92 | 33 | 4.91 | 34 | 4.88 |
| Louisiana | 33 | 4.91 | 35 | 4.87 | 36 | 4.72 | 41 | 4.39 |
| Maine | 24 | 5.08 | 29 | 4.97 | 31 | 4.92 | 30 | 4.96 |
| Maryland | 42 | 4.48 | 42 | 4.48 | 42 | 4.40 | 42 | 4.36 |
| Massachusetts | 23 | 5.17 | 25 | 5.12 | 25 | 5.15 | 27 | 5.13 |
| Michigan | 11 | 5.69 | 12 | 5.59 | 12 | 5.61 | 12 | 5.64 |
| Minnesota | 47 | 4.18 | 47 | 4.16 | 46 | 4.19 | 46 | 4.19 |
| Mississippi | 21 | 5.22 | 22 | 5.18 | 26 | 5.13 | 28 | 5.13 |
| Missouri | 13 | 5.52 | 16 | 5.44 | 17 | 5.39 | 15 | 5.45 |
| Montana | 6 | 6.36 | 6 | 6.33 | 6 | 6.31 | 6 | 6.27 |
| Nebraska | 26 | 5.01 | 23 | 5.16 | 24 | 5.15 | 25 | 5.14 |
| Nevada | 3 | 7.45 | 3 | 7.43 | 5 | 6.45 | 5 | 6.46 |
| New Hampshire | 7 | 6.13 | 7 | 6.09 | 7 | 6.14 | 7 | 6.11 |
| New Jersey | 49 | 3.50 | 50 | 3.49 | 50 | 3.42 | 50 | 3.41 |
| New Mexico | 34 | 4.90 | 34 | 4.87 | 34 | 4.88 | 35 | 4.85 |
| New York | 50 | 3.40 | 49 | 3.56 | 49 | 3.59 | 49 | 3.61 |
| North Carolina | 41 | 4.52 | 11 | 5.60 | 11 | 5.67 | 11 | 5.73 |
| North Dakota | 30 | 4.96 | 26 | 4.99 | 27 | 4.99 | 29 | 4.98 |

Continued on next page.

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2014 TO 2017 -- Con.**

| Location | 2014 | | 2015 | | 2016 | | 2017 | |
|------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| | Index rank | Total score | Index rank | Total score | Index rank | Total score | Index rank | Total score |
| Ohio | 44 | 4.24 | 44 | 4.25 | 45 | 4.23 | 45 | 4.27 |
| Oklahoma | 31 | 4.93 | 28 | 4.97 | 32 | 4.92 | 31 | 4.95 |
| Oregon | 9 | 5.88 | 9 | 5.86 | 9 | 5.91 | 10 | 5.78 |
| Pennsylvania | 29 | 4.98 | 30 | 4.94 | 28 | 4.95 | 24 | 5.18 |
| Rhode Island | 46 | 4.22 | 45 | 4.20 | 44 | 4.33 | 44 | 4.30 |
| South Carolina | 36 | 4.75 | 37 | 4.72 | 37 | 4.69 | 37 | 4.66 |
| South Dakota | 2 | 7.56 | 2 | 7.55 | 2 | 7.47 | 2 | 7.49 |
| Tennessee | 14 | 5.51 | 14 | 5.46 | 15 | 5.44 | 13 | 5.58 |
| Texas | 12 | 5.52 | 13 | 5.47 | 13 | 5.55 | 14 | 5.57 |
| Utah | 8 | 6.05 | 8 | 5.98 | 8 | 5.98 | 9 | 5.96 |
| Vermont | 45 | 4.22 | 46 | 4.19 | 47 | 4.17 | 47 | 4.13 |
| Virginia | 25 | 5.01 | 27 | 4.99 | 29 | 4.94 | 33 | 4.90 |
| Washington | 16 | 5.41 | 17 | 5.37 | 18 | 5.38 | 17 | 5.38 |
| West Virginia | 17 | 5.31 | 19 | 5.31 | 19 | 5.36 | 18 | 5.32 |
| Wisconsin | 39 | 4.63 | 39 | 4.67 | 38 | 4.63 | 39 | 4.57 |
| Wyoming | 1 | 7.78 | 1 | 7.79 | 1 | 7.76 | 1 | 7.76 |
| Dist. of Col. 1/ | 44 | 4.47 | 44 | 4.43 | 40 | 4.54 | 47 | 4.19 |

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2017 State Business Tax Climate Index* (September 28, 2016) table 2
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 1, 2016.

Table 9.16-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

| Subject | 1970 (dollars) | 1988 (dollars) | 1999 (dollars) | 2006 (dollars) | 2006 as percent of total | |
|---------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|---------------------------|
| | | | | | Tax burden | Gross family income |
| Total tax burden | 5,559 | 25,610 | 31,107 | 42,788 | 100.0 | 38.7 |
| Federal income | 2,130 | 8,096 | 6,623 | 6,934 | 16.2 | 6.3 |
| State income | 693 | 3,693 | 3,477 | 4,560 | 10.7 | 4.1 |
| Social security 1/ | 1,247 | 7,758 | 12,394 | 16,845 | 39.4 | 15.2 |
| General excise | 304 | 1,207 | 3,580 | 6,041 | 14.1 | 5.5 |
| Real property | 366 | 1,006 | 1,099 | 1,650 | 3.9 | 1.5 |
| Employment 2/ | 527 | 3,301 | 3,112 | 5,710 | 13.3 | 5.2 |
| Specific excise 3/ | 67 | 161 | 200 | 280 | 0.7 | 0.3 |
| Automobile | 225 | 388 | 622 | 768 | 1.8 | 0.7 |
| Direct tax bill | 4,342 | 18,432 | 19,288 | 26,360 | 61.6 | 23.8 |
| Indirect tax bill | 1,217 | 7,178 | 11,819 | 16,429 | 38.4 | 14.9 |
| Gross family income | 16,408 | 62,716 | 82,840 | 110,600 | (X) | 100.0 |
| After taxes | 10,898 | 37,106 | 51,733 | 67,812 | (X) | 61.3 |

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Hawaii State Department of Business, Economic Development & Tourism, records; and Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2012**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

| Category | State & local | State | Local |
|-------------------------------------|---------------|------------|-----------|
| Revenue 1/ 2/ | 13,889,393 | 10,600,634 | 3,532,607 |
| General revenue 1/ 2 | 12,937,602 | 9,988,555 | 3,192,895 |
| Intergovernmental revenue 1/ | 2,651,763 | 2,357,724 | 537,887 |
| General revenue from own sources 2/ | 10,285,839 | 7,630,831 | 2,655,008 |
| Taxes 2/ | 7,447,646 | 5,516,146 | 1,931,500 |
| Property | 1,310,590 | - | 1,310,590 |
| Sales and gross receipts | 3,995,686 | 3,581,652 | 414,034 |
| Individual income | 1,540,746 | 1,540,746 | - |
| Corporate income | 80,256 | 80,256 | - |
| Motor vehicle license | 374,082 | 206,164 | 167,918 |
| Other taxes 2/ | 146,286 | 107,328 | 38,958 |
| Charges & misc. general revenue | 2,838,193 | 2,114,685 | 723,508 |
| Current charges 3/ | 2,228,625 | 1,580,859 | 647,766 |
| Education | 409,286 | 409,286 | - |
| Hospitals | 562,160 | 562,160 | - |
| Air transportation (airports) | 379,912 | 379,912 | - |
| Sewerage | 424,245 | - | 424,245 |
| Miscellaneous general revenue | 609,568 | 533,826 | 75,742 |
| Utility revenue | 339,712 | - | 339,712 |
| Insurance trust revenue | 612,079 | 612,079 | - |
| Expenditure 1/ 2/ | 14,771,270 | 11,565,554 | 3,400,137 |
| Intergovernmental expenditure 1/ | 370 | 194,791 | - |
| Direct expenditure by function 2/ | 14,770,900 | 11,370,763 | 3,400,137 |
| Direct general expenditure 2/ | 12,377,699 | 9,902,902 | 2,474,797 |
| Capital outlay 2/ | 1,504,457 | 989,028 | 515,429 |
| Other direct general expenditure | 10,873,242 | 8,913,874 | 1,959,368 |
| Education services 4/ | 3,539,207 | 3,539,207 | - |
| Education | 3,502,973 | 3,502,973 | - |
| Libraries | 36,234 | 36,234 | - |
| Social services & income maint. 4/ | 3,288,709 | 3,230,681 | 58,028 |
| Public welfare | 2,021,504 | 1,987,816 | 33,688 |
| Hospitals | 753,463 | 753,463 | - |
| Health | 507,375 | 483,035 | 24,340 |
| Employment security administration | 6,130 | 6,130 | - |
| Veterans' services | 237 | 237 | - |
| Transportation 4/ | 1,005,153 | 749,883 | 255,270 |
| Highways | 660,183 | 405,475 | 254,708 |
| Air transportation (airports) | 283,590 | 283,590 | - |

Continued on next page.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2012 -- Con.**

| Category | State & local | State | Local |
|--|---------------|------------|-----------|
| Public safety 4/ | 819,814 | 259,932 | 559,882 |
| Police protection | 388,551 | 29,780 | 358,771 |
| Fire protection | 194,866 | - | 194,866 |
| Correction | 198,207 | 198,207 | - |
| Protective inspection and regulation | 38,190 | 31,945 | 6,245 |
| Environment and housing 4/ | 1,132,340 | 301,004 | 831,336 |
| Natural resources | 94,785 | 93,993 | 792 |
| Parks and recreation | 265,452 | 91,807 | 173,645 |
| Housing and community development | 205,624 | 115,187 | 90,437 |
| Sewerage | 267,618 | 17 | 267,601 |
| Solid waste management | 298,861 | - | 298,861 |
| Governmental administration 2/ | 707,654 | 380,589 | 327,065 |
| Interest on general debt | 535,312 | 338,595 | 196,717 |
| Gen. expend., not elsewhere classified | 1,349,510 | 1,103,011 | 246,499 |
| Utility expenditure 4/ | 937,280 | 11,940 | 925,340 |
| Water supply | 290,173 | 11,940 | 278,233 |
| Transit | 647,107 | - | 647,107 |
| Insurance trust expenditure | 1,455,921 | 1,455,921 | - |
| Debt outstanding | 14,025,010 | 8,398,012 | 5,626,998 |
| Short-term | 33,000 | - | 33,000 |
| Long-term | 13,992,010 | 8,398,012 | 5,593,998 |
| Public debt for private purposes | 516,547 | 487,495 | 29,052 |
| Long-term debt issued | 2,441,606 | 1,825,313 | 616,293 |
| Long-term debt retired | 1,823,770 | 1,340,134 | 483,636 |
| Cash and security holdings 2/ | 18,942,451 | 15,991,100 | 2,951,351 |
| Insurance trust funds | 10,693,789 | 10,693,789 | - |
| Unemployment compensation | 47,300 | 47,300 | - |
| Employee retirement | 10,646,489 | 10,646,489 | - |
| Workers' compensation & misc. | - | - | - |
| Other than insurance trust funds 2/ | 8,248,662 | 5,297,311 | 2,951,351 |
| Offsets to debt | 958,139 | 886,546 | 71,593 |
| Bond funds 2/ | 450,771 | 279,194 | 171,577 |
| Other | 6,839,752 | 4,131,571 | 2,708,181 |

1/ Duplicative intergovernmental transactions are excluded.

2/ 'State & local' and 'Local' revised from previous *Data Book*.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, 2012 Census of Governments, "State and Local Government Finances by Level of Government and by State: 2012" (initial release December 16, 2014, revised October 23, 2015, and December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab1a.xls>> accessed December 20, 2016.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2013**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

| Category | State & local | State | Local |
|-------------------------------------|---------------|------------|-----------|
| Revenue 1/ 2/ | 16,386,970 | 12,944,952 | 3,684,114 |
| General revenue 1/ 2/ | 13,896,721 | 10,825,114 | 3,313,703 |
| Intergovernmental revenue 1/ | 2,714,227 | 2,331,449 | 624,874 |
| General revenue from own sources 2/ | 11,182,494 | 8,493,665 | 2,688,829 |
| Taxes 2/ | 8,043,320 | 6,092,893 | 1,950,427 |
| Property | 1,328,624 | - | 1,328,624 |
| Sales and gross receipts | 4,341,308 | 3,932,220 | 409,088 |
| Individual income | 1,735,718 | 1,735,718 | - |
| Corporate income | 123,661 | 123,661 | - |
| Motor vehicle license | 346,278 | 175,341 | 170,937 |
| Other taxes 2/ | 167,731 | 125,953 | 41,778 |
| Charges & misc. general revenue | 3,139,174 | 2,400,772 | 738,402 |
| Current charges 3/ | 2,272,432 | 1,626,827 | 645,605 |
| Education | 415,368 | 415,368 | - |
| Hospitals | 591,420 | 591,420 | - |
| Air transportation (airports) | 375,575 | 375,575 | - |
| Sewerage | 423,607 | - | 423,607 |
| Miscellaneous general revenue | 866,742 | 773,945 | 92,797 |
| Utility revenue | 370,411 | - | 370,411 |
| Insurance trust revenue | 2,119,838 | 2,119,838 | - |
| Expenditure 1/ 2/ 4/ | 14,658,791 | 11,506,877 | 3,401,542 |
| Intergovernmental expenditure 1/ 4/ | 382 | 250,010 | - |
| Direct expenditure by function 2/ | 14,658,409 | 11,256,867 | 3,401,542 |
| Direct general expenditure 2/ | 12,382,052 | 9,877,260 | 2,504,792 |
| Capital outlay 2/ | 1,402,200 | 895,590 | 506,610 |
| Other direct general expenditure 2/ | 10,979,852 | 8,981,670 | 1,998,182 |
| Education services 5/ | 3,440,254 | 3,440,254 | - |
| Education | 3,404,040 | 3,404,040 | - |
| Libraries | 36,214 | 36,214 | - |
| Social services & income maint. 5/ | 3,446,912 | 3,387,117 | 59,795 |
| Public welfare | 2,131,666 | 2,098,542 | 33,124 |
| Hospitals | 799,790 | 799,790 | - |
| Health | 508,777 | 482,106 | 26,671 |
| Employment security administration | 5,750 | 5,750 | - |
| Veterans' services | 929 | 929 | - |
| Transportation 5/ | 1,027,485 | 750,130 | 277,355 |
| Highways | 686,052 | 409,269 | 276,783 |
| Air transportation (airports) | 271,949 | 271,949 | - |

Continued on next page.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2013 -- Con.**

| Category | State & local | State | Local |
|---|---------------|------------|-----------|
| Public safety 5/ | 815,117 | 269,671 | 545,446 |
| Police protection | 387,914 | 33,877 | 354,037 |
| Fire protection | 185,112 | - | 185,112 |
| Correction | 200,984 | 200,984 | - |
| Protective inspection and regulation | 41,107 | 34,810 | 6,297 |
| Environment and housing 5/ | 1,179,271 | 368,159 | 811,112 |
| Natural resources | 111,555 | 110,831 | 724 |
| Parks and recreation | 272,136 | 95,068 | 177,068 |
| Housing and community development | 251,012 | 162,243 | 88,769 |
| Sewerage | 322,630 | 17 | 322,613 |
| Solid waste management | 221,938 | - | 221,938 |
| Governmental administration 2/ | 725,188 | 406,845 | 318,343 |
| Interest on general debt | 532,485 | 349,062 | 183,423 |
| Gen. expend., not elsewhere classified 2/ | 1,215,340 | 906,022 | 309,318 |
| Utility expenditure 5/ | 902,314 | 5,564 | 896,750 |
| Water supply | 311,344 | 5,564 | 305,780 |
| Transit | 590,970 | - | 590,970 |
| Insurance trust expenditure | 1,374,043 | 1,374,043 | - |
| Debt outstanding 2/ | 14,447,295 | 8,318,403 | 6,128,892 |
| Short-term 2/ | 147,418 | - | 147,418 |
| Long-term | 14,299,877 | 8,318,403 | 5,981,474 |
| Public debt for private purposes | 464,682 | 431,458 | 33,224 |
| Long-term debt issued | 2,474,377 | 1,025,940 | 1,448,437 |
| Long-term debt retired | 2,192,949 | 1,105,368 | 1,087,581 |
| Cash and security holdings 2/ | 19,569,948 | 16,242,691 | 3,327,257 |
| Insurance trust funds | 11,001,399 | 11,001,399 | - |
| Unemployment compensation | 193,257 | 193,257 | - |
| Employee retirement | 10,808,142 | 10,808,142 | - |
| Workers' compensation & misc. | - | - | - |
| Other than insurance trust funds 2/ | 8,568,549 | 5,241,292 | 3,327,257 |
| Offsets to debt | 896,183 | 798,588 | 97,595 |
| Bond funds 2/ | 415,945 | 147,252 | 268,693 |
| Other | 7,256,421 | 4,295,452 | 2,960,969 |

1/ Duplicative intergovernmental transactions are excluded.

2/ 'State & local' and 'Local' revised from previous *Data Book*.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ 'State & local' and 'State' revised from previous *Data Book*.

5/ Includes capital outlay.

Source: U.S. Census Bureau, State and Local Government Finances by Level of Government and by State: 2013 (revised on November 29, 2016) <<http://www2.census.gov/govs/local/13slsstab1a.xls>> accessed January 3, 2017.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2014**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

| Category | State & local | State | Local |
|------------------------------------|---------------|------------|-----------|
| Revenue 1/ | 18,637,812 | 15,055,561 | 3,812,189 |
| General revenue 1/ | 14,498,394 | 11,304,424 | 3,423,908 |
| Intergovernmental revenue 1/ | 3,127,142 | 2,810,537 | 546,543 |
| General revenue from own sources | 11,371,252 | 8,493,887 | 2,877,365 |
| Taxes | 8,102,950 | 6,033,331 | 2,069,619 |
| Property | 1,391,717 | - | 1,391,717 |
| Sales and gross receipts | 4,300,286 | 3,847,662 | 452,624 |
| Individual income | 1,745,461 | 1,745,461 | - |
| Corporate income | 126,045 | 126,045 | - |
| Motor vehicle license | 345,828 | 168,980 | 176,848 |
| Other taxes | 193,613 | 145,183 | 48,430 |
| Charges & misc. general revenue | 3,268,302 | 2,460,556 | 807,746 |
| Current charges 2/ | 2,353,981 | 1,664,748 | 689,233 |
| Education | 409,828 | 409,828 | - |
| Hospitals | 621,720 | 621,720 | - |
| Air transportation (airports) | 374,591 | 374,591 | - |
| Sewerage | 456,106 | - | 456,106 |
| Miscellaneous general revenue | 914,321 | 795,808 | 118,513 |
| Utility revenue | 388,281 | - | 388,281 |
| Insurance trust revenue | 3,751,137 | 3,751,137 | - |
| Expenditure 1/ | 15,929,566 | 12,548,539 | 3,636,526 |
| Intergovernmental expenditure 1/ | 386 | 255,885 | - |
| Direct expenditure by function | 15,929,180 | 12,292,654 | 3,636,526 |
| Direct general expenditure | 13,681,594 | 10,958,915 | 2,722,679 |
| Capital outlay | 1,453,513 | 849,543 | 603,970 |
| Other direct general expenditure | 12,228,081 | 10,109,372 | 2,118,709 |
| Education services 3/ | 3,431,514 | 3,431,463 | 51 |
| Education | 3,388,604 | 3,388,553 | 51 |
| Libraries | 42,910 | 42,910 | - |
| Social services & income maint. 3/ | 3,987,968 | 3,927,241 | 60,727 |
| Public welfare | 2,619,061 | 2,584,894 | 34,167 |
| Hospitals | 821,973 | 821,973 | - |
| Health | 541,995 | 515,435 | 26,560 |
| Employment security administration | 4,939 | 4,939 | - |
| Veterans' services | - | - | - |
| Transportation 3/ | 1,144,596 | 848,927 | 295,669 |
| Highways | 717,381 | 422,348 | 295,033 |
| Air transportation (airports) | 355,178 | 355,178 | - |

Continued on next page.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2014 -- Con.**

| Category | State & local | State | Local |
|--|---------------|------------|-----------|
| Public safety 3/ | 904,677 | 291,903 | 612,774 |
| Police protection | 452,670 | 36,941 | 415,729 |
| Fire protection | 192,267 | - | 192,267 |
| Correction | 216,708 | 216,708 | - |
| Protective inspection and regulation | 43,032 | 38,254 | 4,778 |
| Environment and housing 3/ | 1,272,299 | 388,877 | 883,422 |
| Natural resources | 120,298 | 114,638 | 5,660 |
| Parks and recreation | 280,132 | 92,808 | 187,324 |
| Housing and community development | 280,345 | 181,411 | 98,934 |
| Sewerage | 358,771 | 20 | 358,751 |
| Solid waste management | 232,753 | - | 232,753 |
| Governmental administration | 814,250 | 496,246 | 318,004 |
| Interest on general debt | 585,813 | 383,224 | 202,589 |
| Gen. expend., not elsewhere classified | 1,540,477 | 1,191,034 | 349,443 |
| Utility expenditure 3/ | 918,998 | 5,151 | 913,847 |
| Water supply | 313,872 | 5,151 | 308,721 |
| Transit | 605,126 | - | 605,126 |
| Insurance trust expenditure | 1,328,588 | 1,328,588 | - |
| Debt outstanding | 14,296,400 | 8,426,573 | 5,869,827 |
| Short-term | 85,517 | - | 85,517 |
| Long-term | 14,210,883 | 8,426,573 | 5,784,310 |
| Public debt for private purposes | 432,612 | 389,339 | 43,273 |
| Long-term debt issued | 1,050,212 | 946,198 | 104,014 |
| Long-term debt retired | 1,109,026 | 838,028 | 270,998 |
| Cash and security holdings | 22,035,187 | 19,176,589 | 2,858,598 |
| Insurance trust funds | 13,019,218 | 13,019,218 | - |
| Unemployment compensation | 358,556 | 358,556 | - |
| Employee retirement | 12,660,662 | 12,660,662 | - |
| Workers' compensation & misc. | - | - | - |
| Other than insurance trust funds | 9,015,969 | 6,157,371 | 2,858,598 |
| Offsets to debt | 911,168 | 804,125 | 107,043 |
| Bond funds | 374,041 | 189,496 | 184,545 |
| Other | 7,730,760 | 5,163,750 | 2,567,010 |

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, "SLF003: State and Local Government Finances by Level of Government and by State: 2014" <<http://www.census.gov/govs/local/>> accessed December 7, 2016.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2012**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|---|-----------------|-----------------------------|----------------------|
| Revenue 1/ | 13,889,393 | 100.0 | 9,979.30 |
| General revenue 1/ | 12,937,602 | 93.1 | 9,295.46 |
| Intergovernmental revenue 1/ | 2,651,763 | 19.1 | 1,905.25 |
| General revenue from own sources | 10,285,839 | 74.1 | 7,390.21 |
| Taxes 3/ | 7,447,646 | 53.6 | 5,351.01 |
| Property | 1,310,590 | 9.4 | 941.64 |
| Sales and gross receipts | 3,995,686 | 28.8 | 2,870.84 |
| Individual income | 1,540,746 | 11.1 | 1,107.00 |
| Corporate income | 80,256 | 0.6 | 57.66 |
| Motor vehicle license | 374,082 | 2.7 | 268.77 |
| All other taxes | 146,286 | 1.1 | 105.10 |
| Charges & misc. general revenue | 2,838,193 | 20.4 | 2,039.20 |
| Current charges 3/ | 2,228,625 | 16.0 | 1,601.23 |
| Education | 409,286 | 2.9 | 294.07 |
| Hospitals | 562,160 | 4.0 | 403.90 |
| Air transportation (airports) | 379,912 | 2.7 | 272.96 |
| Sewerage | 424,245 | 3.1 | 304.81 |
| Miscellaneous general revenue | 609,568 | 4.4 | 437.96 |
| Utility revenue | 339,712 | 2.4 | 244.08 |
| Insurance trust revenue | 612,079 | 4.4 | 439.77 |
| Expenditure 1/ | 14,771,270 | 100.0 | 10,612.92 |
| Intergovernmental expenditure 1/ | 370 | 0.0 | 0.27 |
| Direct expenditure by function | 14,770,900 | 100.0 | 10,612.65 |
| Direct general expenditure | 12,377,699 | 83.8 | 8,893.18 |
| Capital outlay | 1,504,457 | 10.2 | 1,080.93 |
| Other direct general expenditure | 10,873,242 | 73.6 | 7,812.25 |
| Education services 4/ | 3,539,207 | 24.0 | 2,542.86 |
| Education | 3,502,973 | 23.7 | 2,516.83 |
| Libraries | 36,234 | 0.2 | 26.03 |
| Social services & income maintenance 4/ | 3,288,709 | 22.3 | 2,362.88 |
| Public welfare | 2,021,504 | 13.7 | 1,452.42 |
| Hospitals | 753,463 | 5.1 | 541.35 |
| Health | 507,375 | 3.4 | 364.54 |
| Social insurance administration | 6,130 | 0.0 | 4.40 |
| Veterans' services | 237 | 0.0 | 0.17 |
| Transportation 4/ | 1,005,153 | 6.8 | 722.19 |
| Highways | 660,183 | 4.5 | 474.33 |
| Air transportation (airports) | 283,590 | 1.9 | 203.75 |

Continued on next page.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2012 -- Con.**

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|---|-----------------|-----------------------------|----------------------|
| Public safety 4/ | 819,814 | 5.6 | 589.02 |
| Police protection | 388,551 | 2.6 | 279.17 |
| Fire protection | 194,866 | 1.3 | 140.01 |
| Correction | 198,207 | 1.3 | 142.41 |
| Protective inspection and regulation | 38,190 | 0.3 | 27.44 |
| Environment and housing 4/ | 1,132,340 | 7.7 | 813.57 |
| Natural resources | 94,785 | 0.6 | 68.10 |
| Parks and recreation | 265,452 | 1.8 | 190.72 |
| Housing and community development | 205,624 | 1.4 | 147.74 |
| Sewerage | 267,618 | 1.8 | 192.28 |
| Solid waste management | 298,861 | 2.0 | 214.73 |
| Governmental administration 4/ | 707,654 | 4.8 | 508.44 |
| Interest on general debt | 535,312 | 3.6 | 384.61 |
| General expend., not elsewhere classified | 1,349,510 | 9.1 | 969.60 |
| Utility expenditure 4/ | 937,280 | 6.3 | 673.42 |
| Water supply | 290,173 | 2.0 | 208.48 |
| Transit | 647,107 | 4.4 | 464.94 |
| Insurance trust expenditure | 1,455,921 | 9.9 | 1,046.06 |
| Debt outstanding | 14,025,010 | 100.0 | 10,076.74 |
| Short-term | 33,000 | 0.2 | 23.71 |
| Long-term | 13,992,010 | 99.8 | 10,053.03 |
| Public debt for private purposes | 516,547 | 3.7 | 371.13 |
| Long-term debt issued | 2,441,606 | 17.4 | 1,754.25 |
| Long-term debt retired | 1,823,770 | 13.0 | 1,310.35 |
| Cash and security holdings | 18,942,451 | 100.0 | 13,609.84 |
| Insurance trust funds | 10,693,789 | 56.5 | 7,683.31 |
| Unemployment compensation | 47,300 | 0.2 | 33.98 |
| Employee retirement | 10,646,489 | 56.2 | 7,649.33 |
| Workers' compensation & misc. | - | 0.0 | - |
| Other than insurance trust funds | 8,248,662 | 43.5 | 5,926.53 |

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on revised July 1, 2012 population for Hawaii of 1,391,820. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016 (NST-EST2016-01).

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, 2012 Census of Governments, "State and Local Government Finances by Level of Government and by State: 2012" (initial release December 16, 2014, revised October 23, 2015, and December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab1a.xls>> accessed December 20, 2016 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.21-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2013**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|-------------------------------------|-----------------|-----------------------------|----------------------|
| Revenue 1/ 3/ | 16,386,970 | 100.0 | 11,651.04 |
| General revenue 1/ 3/ | 13,896,721 | 84.8 | 9,880.49 |
| Intergovernmental revenue 1/ | 2,714,227 | 16.6 | 1,929.80 |
| General revenue from own sources 3/ | 11,182,494 | 68.2 | 7,950.69 |
| Taxes 3/ | 8,043,320 | 49.1 | 5,718.75 |
| Property | 1,328,624 | 8.1 | 944.64 |
| Sales and gross receipts | 4,341,308 | 26.5 | 3,086.65 |
| Individual income | 1,735,718 | 10.6 | 1,234.09 |
| Corporate income | 123,661 | 0.8 | 87.92 |
| Motor vehicle license | 346,278 | 2.1 | 246.20 |
| Other taxes 2/ | 167,731 | 1.0 | 119.26 |
| Charges & misc. general revenue | 3,139,174 | 19.2 | 2,231.93 |
| Current charges 4/ | 2,272,432 | 13.9 | 1,615.69 |
| Education | 415,368 | 2.5 | 295.32 |
| Hospitals | 591,420 | 3.6 | 420.50 |
| Air transportation (airports) | 375,575 | 2.3 | 267.03 |
| Sewerage | 423,607 | 2.6 | 301.18 |
| Miscellaneous general revenue | 866,742 | 5.3 | 616.25 |
| Utility revenue | 370,411 | 2.3 | 263.36 |
| Insurance trust revenue | 2,119,838 | 12.9 | 1,507.19 |
| Expenditure 1/ 3/ 4/ | 14,658,791 | 100.0 | 10,422.32 |
| Intergovernmental expenditure 1/ 4/ | 382 | 0.0 | 0.27 |
| Direct expenditure by function 3/ | 14,658,409 | 100.0 | 10,422.05 |
| Direct general expenditure 3/ | 12,382,052 | 84.5 | 8,803.57 |
| Capital outlay 3/ | 1,402,200 | 9.6 | 996.96 |
| Other direct general expenditure 3/ | 10,979,852 | 74.9 | 7,806.61 |
| Education services 5/ | 3,440,254 | 23.5 | 2,446.00 |
| Education | 3,404,040 | 23.2 | 2,420.25 |
| Libraries | 36,214 | 0.2 | 25.75 |
| Social services & income maint. 5/ | 3,446,912 | 23.5 | 2,450.73 |
| Public welfare | 2,131,666 | 14.5 | 1,515.60 |
| Hospitals | 799,790 | 5.5 | 568.65 |
| Health | 508,777 | 3.5 | 361.74 |
| Employment security administration | 5,750 | 0.0 | 4.09 |
| Veterans' services | 929 | 0.0 | 0.66 |
| Transportation 5/ | 1,027,485 | 7.0 | 730.54 |
| Highways | 686,052 | 4.7 | 487.78 |
| Air transportation (airports) | 271,949 | 1.9 | 193.35 |

Continued on next page.

**Table 9.21-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2013 -- Con.**

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|---|-----------------|-----------------------------|----------------------|
| Public safety 5/ | 815,117 | 5.6 | 579.54 |
| Police protection | 387,914 | 2.6 | 275.80 |
| Fire protection | 185,112 | 1.3 | 131.61 |
| Correction | 200,984 | 1.4 | 142.90 |
| Protective inspection and regulation | 41,107 | 0.3 | 29.23 |
| Environment and housing 5/ | 1,179,271 | 8.0 | 838.45 |
| Natural resources | 111,555 | 0.8 | 79.31 |
| Parks and recreation | 272,136 | 1.9 | 193.49 |
| Housing and community development | 251,012 | 1.7 | 178.47 |
| Sewerage | 322,630 | 2.2 | 229.39 |
| Solid waste management | 221,938 | 1.5 | 157.80 |
| Governmental administration 3/ | 725,188 | 4.9 | 515.60 |
| Interest on general debt | 532,485 | 3.6 | 378.59 |
| Gen. expend., not elsewhere classified 3/ | 1,215,340 | 8.3 | 864.10 |
| Utility expenditure 5/ | 902,314 | 6.2 | 641.54 |
| Water supply | 311,344 | 2.1 | 221.36 |
| Transit | 590,970 | 4.0 | 420.18 |
| Insurance trust expenditure | 1,374,043 | 9.4 | 976.94 |
| Debt outstanding 3/ | 14,447,295 | 100.0 | 10,271.94 |
| Short-term 3/ | 147,418 | 1.0 | 104.81 |
| Long-term | 14,299,877 | 99.0 | 10,167.13 |
| Public debt for private purposes | 464,682 | 3.2 | 330.39 |
| Long-term debt issued | 2,474,377 | 17.1 | 1,759.27 |
| Long-term debt retired | 2,192,949 | 15.2 | 1,559.17 |
| Cash and security holdings 3/ | 19,569,948 | 100.0 | 13,914.12 |
| Insurance trust funds | 11,001,399 | 56.2 | 7,821.93 |
| Unemployment compensation | 193,257 | 1.0 | 137.40 |
| Employee retirement | 10,808,142 | 55.2 | 7,684.53 |
| Workers' compensation & misc. | - | 0.0 | - |
| Other than insurance trust funds 3/ | 8,568,549 | 43.8 | 6,092.19 |

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2013 population for Hawaii of 1,406,481. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016

<<https://www.census.gov/popest/data/state/totals/2016/tables/NST-EST2016-01.xlsx>>.

3/ Revised from previous *Data Book*.

4/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

5/ Includes capital outlay.

Source: U.S. Census Bureau, State and Local Government Finances by Level of Government and by State: 2013 (revised on November 29, 2016) <<http://www2.census.gov/govs/local/13slsstab1a.xls>> accessed January 3, 2017 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2014**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|------------------------------------|-----------------|-----------------------------|----------------------|
| Revenue 1/ | 18,637,812 | 100.0 | 13,159.05 |
| General revenue 1/ | 14,498,394 | 77.8 | 10,236.46 |
| Intergovernmental revenue 1/ | 3,127,142 | 16.8 | 2,207.89 |
| General revenue from own sources | 11,371,252 | 61.0 | 8,028.57 |
| Taxes | 8,102,950 | 43.5 | 5,721.01 |
| Property | 1,391,717 | 7.5 | 982.61 |
| Sales and gross receipts | 4,300,286 | 23.1 | 3,036.18 |
| Individual income | 1,745,461 | 9.4 | 1,232.37 |
| Corporate income | 126,045 | 0.7 | 88.99 |
| Motor vehicle license | 345,828 | 1.9 | 244.17 |
| Other taxes | 193,613 | 1.0 | 136.70 |
| Charges & misc. general revenue | 3,268,302 | 17.5 | 2,307.55 |
| Current charges 3/ | 2,353,981 | 12.6 | 1,662.01 |
| Education | 409,828 | 2.2 | 289.36 |
| Hospitals | 621,720 | 3.3 | 438.96 |
| Air transportation (airports) | 374,591 | 2.0 | 264.48 |
| Sewerage | 456,106 | 2.4 | 322.03 |
| Miscellaneous general revenue | 914,321 | 4.9 | 645.55 |
| Utility revenue | 388,281 | 2.1 | 274.14 |
| Insurance trust revenue | 3,751,137 | 20.1 | 2,648.46 |
| Expenditure 1/ | 15,929,566 | 100.0 | 11,246.92 |
| Intergovernmental expenditure 1/ | 386 | 0.0 | 0.27 |
| Direct expenditure by function | 15,929,180 | 85.5 | 11,246.65 |
| Direct general expenditure | 13,681,594 | 73.4 | 9,659.76 |
| Capital outlay | 1,453,513 | 7.8 | 1,026.24 |
| Other direct general expenditure | 12,228,081 | 65.6 | 8,633.52 |
| Education services 4/ | 3,431,514 | 18.4 | 2,422.79 |
| Education | 3,388,604 | 18.2 | 2,392.49 |
| Libraries | 42,910 | 0.2 | 30.30 |
| Social services & income maint. 4/ | 3,987,968 | 21.4 | 2,815.67 |
| Public welfare | 2,619,061 | 14.1 | 1,849.16 |
| Hospitals | 821,973 | 4.4 | 580.35 |
| Health | 541,995 | 2.9 | 382.67 |
| Employment security administration | 4,939 | 0.0 | 3.49 |
| Veterans' services | - | 0.0 | - |
| Transportation 4/ | 1,144,596 | 6.1 | 808.13 |
| Highways | 717,381 | 3.8 | 506.50 |
| Air transportation (airports) | 355,178 | 1.9 | 250.77 |

Continued on next page.

**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2014 -- Con.**

| Category | Total 1/ | Percent distribution | Per capita 2/ |
|--|-----------------|-----------------------------|----------------------|
| Public safety 4/ | 904,677 | 4.9 | 638.74 |
| Police protection | 452,670 | 2.4 | 319.60 |
| Fire protection | 192,267 | 1.0 | 135.75 |
| Correction | 216,708 | 1.2 | 153.00 |
| Protective inspection and regulation | 43,032 | 0.2 | 30.38 |
| Environment and housing 4/ | 1,272,299 | 6.8 | 898.29 |
| Natural resources | 120,298 | 0.6 | 84.94 |
| Parks and recreation | 280,132 | 1.5 | 197.78 |
| Housing and community development | 280,345 | 1.5 | 197.93 |
| Sewerage | 358,771 | 1.9 | 253.31 |
| Solid waste management | 232,753 | 1.2 | 164.33 |
| Governmental administration | 814,250 | 4.4 | 574.89 |
| Interest on general debt | 585,813 | 3.1 | 413.61 |
| Gen. expend., not elsewhere classified | 1,540,477 | 8.3 | 1,087.64 |
| Utility expenditure 4/ | 918,998 | 4.9 | 648.85 |
| Water supply | 313,872 | 1.7 | 221.61 |
| Transit | 605,126 | 3.2 | 427.24 |
| Insurance trust expenditure | 1,328,588 | 7.1 | 938.04 |
| Debt outstanding | 14,296,400 | 100.0 | 10,093.84 |
| Short-term | 85,517 | 0.6 | 60.38 |
| Long-term | 14,210,883 | 99.4 | 10,033.46 |
| Public debt for private purposes | 432,612 | 3.0 | 305.44 |
| Long-term debt issued | 1,050,212 | 7.3 | 741.49 |
| Long-term debt retired | 1,109,026 | 7.8 | 783.02 |
| Cash and security holdings | 22,035,187 | 100.0 | 15,557.74 |
| Insurance trust funds | 13,019,218 | 59.1 | 9,192.10 |
| Unemployment compensation | 358,556 | 1.6 | 253.16 |
| Employee retirement | 12,660,662 | 57.5 | 8,938.94 |
| Workers' compensation & misc. | - | 0.0 | - |
| Other than insurance trust funds | 9,015,969 | 40.9 | 6,365.64 |

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2013 population for Hawaii of 1,416,349. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016"

<<https://www.census.gov/popest/data/state/totals/2016/tables/NST-EST2016-01.xlsx>>.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, "SLF003: State and Local Government Finances by Level of Government and by State: 2014" <<http://www.census.gov/govs/local/>> accessed December 7, 2016, and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.23-- HAWAII STATE GOVERNMENT FINANCES: 2012 TO 2015

[Amount in thousands of dollars. For fiscal year ending June 30. State data for 2013 and 2014 have been revised from previous *Data Book* and updated more recently than as State component of State and Local Government tables elsewhere in this *Data Book*]

| Category | 2012 | 2013 | 2014 | 2015 |
|-------------------------------------|------------|------------|------------|------------|
| Total revenue | 10,600,634 | 12,963,337 | 15,075,025 | 13,065,465 |
| General revenue | 9,988,555 | 10,843,499 | 11,323,888 | 11,813,718 |
| Intergovernmental revenue | 2,357,724 | 2,331,449 | 2,810,537 | 2,697,519 |
| Total taxes | 5,516,146 | 6,111,278 | 6,052,795 | 6,485,563 |
| General sales & gross rec. | 2,697,951 | 2,944,487 | 2,825,041 | 2,992,707 |
| Selective sales & gross rec. | 883,701 | 987,733 | 1,022,621 | 1,089,489 |
| License | 258,795 | 248,574 | 243,007 | 252,431 |
| Individual income | 1,540,746 | 1,735,718 | 1,745,461 | 1,987,915 |
| Corporate net income | 80,256 | 123,661 | 126,045 | 72,249 |
| Other taxes | 54,697 | 71,105 | 90,620 | 90,772 |
| Current charges | 1,580,859 | 1,626,827 | 1,664,748 | 1,715,453 |
| Misc. general revenue | 533,826 | 773,945 | 795,808 | 915,183 |
| Insurance trust revenue 1/ | 612,079 | 2,119,838 | 3,751,137 | 1,251,747 |
| Unemp. compensation sys. | 317,821 | (NA) | (NA) | (NA) |
| State-admin. pension sys. 1/ | 294,258 | (NA) | (NA) | (NA) |
| Total expenditure | 11,565,554 | 11,506,877 | 12,548,539 | 12,337,211 |
| General expenditure, by function | 10,097,693 | 10,127,270 | 11,214,800 | 11,047,776 |
| Education | 3,502,973 | 3,404,040 | 3,388,553 | 3,232,483 |
| Public welfare | 1,988,186 | 2,098,924 | 2,585,280 | 2,480,019 |
| Hospitals | 753,463 | 799,790 | 821,973 | 870,397 |
| Health | 492,387 | 494,927 | 531,048 | 538,736 |
| Highways | 405,475 | 409,269 | 422,348 | 549,795 |
| Police protection | 30,364 | 34,307 | 37,362 | 38,254 |
| Correction | 198,207 | 200,984 | 216,708 | 217,301 |
| Natural resources | 95,578 | 113,135 | 115,926 | 136,924 |
| Parks and recreation | 92,298 | 95,856 | 92,890 | 99,041 |
| Government administration | 387,954 | 413,238 | 504,362 | 487,579 |
| Interest on general debt | 338,595 | 349,062 | 383,224 | 343,513 |
| Other and unallocable | 1,812,213 | 1,713,738 | 2,115,126 | 2,053,734 |
| Utility expenditure | 11,940 | 5,564 | 5,151 | 7,523 |
| Insurance trust revenue 1/ | 1,455,921 | 1,374,043 | 1,328,588 | 1,281,912 |
| Unemp. compensation sys. | 465,490 | (NA) | (NA) | (NA) |
| State-admin. pension sys. 1/ | 990,431 | (NA) | (NA) | (NA) |
| Exhibit: General expenditure | 10,097,693 | 10,127,270 | 11,214,800 | 11,047,776 |
| Intergovernment expenditure | 194,791 | 250,010 | 255,885 | 267,863 |
| Direct expenditure | 9,902,902 | 9,877,260 | 10,958,915 | 10,779,913 |
| Debt outstanding, long & short-term | 8,398,012 | 8,318,403 | 8,426,573 | 8,757,730 |
| Cash and security holdings | 15,991,100 | 16,242,691 | 19,176,589 | 20,516,627 |

Continued on next page.

**Table 9.23-- HAWAII STATE GOVERNMENT FINANCES:
2012 TO 2015 -- Con.**

NA Not available.

1/ Within insurance trust revenue, net earnings of state-administered pension systems is a Census Bureau-calculated statistic.

Source: U.S. Census Bureau, State Government Finances: 2012 (SGF001) (January 23, 2014); *Ibid.*, 2013 (SG1300A1) (June 9, 2017); *Ibid.* (SG21400A1) (June 9, 2017); and *Ibid.* 2015 (SG1500A1) (June 9, 2017) <<http://www.census.gov/govs/state/>> accessed August 3, 2017.

**Table 9.24-- HAWAII STATE GOVERNMENT FINANCES PER CAPITA:
2012 TO 2015**

[Amount in thousands of dollars. For fiscal year ending June 30. State data underlying per capita calculations for 2013 and 2014 have been revised from previous *Data Book* and updated more recently than as State component of State and Local Government tables elsewhere in this *Data Book*]

| Category | 2012 1/ | 2013 1/ | 2014 1/ | 2015 1/ |
|--------------------------------------|-----------|-----------|-----------|-----------|
| Total revenue | 7,616.38 | 9,216.86 | 10,643.58 | 9,167.74 |
| General revenue | 7,176.61 | 7,709.67 | 7,995.13 | 8,289.42 |
| Intergovernmental revenue | 1,693.99 | 1,657.65 | 1,984.35 | 1,892.79 |
| Total taxes | 3,963.26 | 4,345.08 | 4,273.52 | 4,550.77 |
| General sales & gross rec. | 1,938.43 | 2,093.51 | 1,994.59 | 2,099.91 |
| Selective sales & gross rec. | 634.92 | 702.27 | 722.01 | 764.47 |
| License | 185.94 | 176.73 | 171.57 | 177.13 |
| Individual income | 1,107.00 | 1,234.09 | 1,232.37 | 1,394.87 |
| Corporate net income | 57.66 | 87.92 | 88.99 | 50.70 |
| Other taxes | 39.30 | 50.56 | 63.98 | 63.69 |
| Current charges | 1,135.82 | 1,156.66 | 1,175.38 | 1,203.69 |
| Misc. general revenue | 383.55 | 550.27 | 561.87 | 642.16 |
| Insurance trust revenue 2/ | 439.77 | 1,507.19 | 2,648.46 | 878.32 |
| Unemp. compensation sys. | 228.35 | (NA) | (NA) | (NA) |
| State-admin. pension sys. 2/ | 211.42 | (NA) | (NA) | (NA) |
| Total expenditure | 8,309.66 | 8,181.32 | 8,859.78 | 8,656.74 |
| General expenditure, by function | 7,255.03 | 7,200.43 | 7,918.10 | 7,751.97 |
| Education | 2,516.83 | 2,420.25 | 2,392.46 | 2,268.16 |
| Public welfare | 1,428.48 | 1,492.32 | 1,825.31 | 1,740.17 |
| Hospitals | 541.35 | 568.65 | 580.35 | 610.74 |
| Health | 353.77 | 351.89 | 374.94 | 378.02 |
| Highways | 291.33 | 290.99 | 298.19 | 385.78 |
| Police protection | 21.82 | 24.39 | 26.38 | 26.84 |
| Correction | 142.41 | 142.90 | 153.00 | 152.48 |
| Natural resources | 68.67 | 80.44 | 81.85 | 96.08 |
| Parks and recreation | 66.31 | 68.15 | 65.58 | 69.49 |
| Government administration | 278.74 | 293.81 | 356.10 | 342.12 |
| Interest on general debt | 243.27 | 248.18 | 270.57 | 241.04 |
| Other and unallocable | 1,302.05 | 1,218.46 | 1,493.36 | 1,441.06 |
| Utility expenditure | 8.58 | 3.96 | 3.64 | 5.28 |
| Insurance trust revenue 2/ | 1,046.06 | 976.94 | 938.04 | 899.49 |
| Unemp. compensation sys. | 334.45 | (NA) | (NA) | (NA) |
| State-admin. pension sys. 2/ | 711.61 | (NA) | (NA) | (NA) |
| Exhibit: General expenditure | 7,255.03 | 7,200.43 | 7,918.10 | 7,751.97 |
| Intergovernment expenditure | 139.95 | 177.76 | 180.67 | 187.95 |
| Direct expenditure | 7,115.07 | 7,022.68 | 7,737.44 | 7,564.02 |
| Debt outstanding, long- & short-term | 6,033.83 | 5,914.34 | 5,949.50 | 6,145.10 |
| Cash and security holdings | 11,489.34 | 11,548.46 | 13,539.45 | 14,396.05 |

Continued on next page.

**Table 9.24-- HAWAII STATE GOVERNMENT FINANCES PER CAPITA:
2012 TO 2015 -- Con.**

NA Not available.

1/ Based on July 1, 2012 population for Hawaii of 1,391,820; July 1, 2013 of 1,406,481; July 1, 2014 of 1,416,349; and July 1, 2015 of 1,425,157. U.S. Census Bureau, Population Division, "Annual Estimate of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2015 (NST-EST2016-01) (December 20, 2016) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

2/ Within insurance trust revenue, net earnings of state-administered pension systems is a Census Bureau-calculated statistic.

Source: U.S. Census Bureau, State Government Finances: 2012 (SGF001) (January 23, 2014); *Ibid.* 2013 (SG1300A1) (June 9, 2017); *Ibid.* 2014 (SG21400A1) (June 9, 2017); and *Ibid.* 2015 (SG1500A1) (June 9, 2017) <<http://www.census.gov/govs/state/>> accessed August 3, 2017.

Table 9.25-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2012 TO 2016

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

| Function | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------------|-----------|-----------|-----------|------------|------------|
| Total expenditures | 8,600,890 | 9,103,240 | 9,829,887 | 10,254,158 | 10,628,399 |
| Current | 8,013,130 | 8,415,591 | 9,092,589 | 9,519,843 | 9,868,287 |
| General government | 487,596 | 408,538 | 543,129 | 573,820 | 673,236 |
| Public safety | 454,957 | 432,024 | 519,954 | 484,960 | 479,047 |
| Highways | 414,629 | 418,991 | 403,559 | 455,563 | 389,744 |
| Conservation of nat'l resources | 98,428 | 92,601 | 108,703 | 145,516 | 181,563 |
| Health | 729,841 | 779,755 | 828,088 | 855,797 | 876,820 |
| Welfare | 2,443,936 | 2,773,241 | 2,945,370 | 3,192,807 | 3,349,414 |
| Lower education | 2,330,130 | 2,358,763 | 2,603,774 | 2,619,156 | 2,828,013 |
| Higher education | 672,716 | 654,611 | 693,292 | 761,837 | 673,217 |
| Other education | 16,753 | 20,086 | 21,766 | 21,664 | 23,379 |
| Culture and recreation | 109,974 | 107,940 | 107,846 | 96,676 | 101,351 |
| Urban redev. & housing 1/ | 48,484 | 66,243 | 65,228 | 71,384 | 54,446 |
| Econ. devel. & assistance | 147,445 | 157,468 | 158,379 | 176,919 | 159,483 |
| Housing 1/ | 46,133 | 112,614 | 63,683 | 48,565 | 58,381 |
| Other 1/ | 12,108 | 32,716 | 29,818 | 15,179 | 20,193 |
| Debt service | 587,760 | 687,649 | 737,298 | 734,315 | 760,112 |
| Principal | 313,721 | 399,382 | 458,983 | 444,791 | 444,791 |
| Interest and others | 274,039 | 288,267 | 278,315 | 289,524 | 315,321 |

1/ 'Housing' was a new category in 2013 with the amount reallocated from 'Other' in 2010 and 2012 and 'Urban redevelopment & housing' in 2011.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2016* (p. 152)

<<https://ags.hawaii.gov/wp-content/uploads/2012/09/SOHCAFRFY2016Final.pdf>> accessed January 27, 2017.

Table 9.26-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2012 TO 2016

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

| Function | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------------------|-----------|-----------|-----------|-----------|------------|
| Total revenues | 8,264,770 | 9,024,984 | 9,125,004 | 9,737,152 | 10,309,851 |
| Total taxes | 5,358,949 | 5,805,273 | 5,698,633 | 6,109,130 | 6,450,508 |
| General excise | 2,774,636 | 2,991,792 | 2,816,346 | 3,021,418 | 3,192,469 |
| Net income - corp. & personal | 1,633,412 | 1,804,409 | 1,840,963 | 2,047,327 | 2,157,879 |
| Public service companies | 150,528 | 163,930 | 166,179 | 163,481 | 152,760 |
| Transient accommodations | 138,529 | 186,377 | 188,721 | 202,345 | 233,082 |
| Tobacco and liquor | 170,824 | 161,066 | 155,990 | 165,137 | 161,239 |
| Liquid fuel | 88,842 | 87,645 | 88,707 | 88,449 | 89,702 |
| Insurance companies' premiums | 119,472 | 133,585 | 139,074 | 147,767 | 154,690 |
| Vehicle weight and registration | 98,187 | 121,605 | 124,686 | 125,113 | 130,051 |
| Rental motor/tour vehicle surcharge | 106,417 | 52,112 | 42,853 | 51,941 | 54,873 |
| Franchise | 7,229 | 22,673 | 38,983 | 19,930 | 14,691 |
| Other | 70,873 | 80,079 | 96,131 | 76,222 | 109,072 |
| Non-taxes | 2,905,821 | 3,219,711 | 3,426,371 | 3,628,022 | 3,859,343 |
| Interest and investment (loss) income | 5,347 | 25,502 | 13,163 | 16,024 | 22,564 |
| Charges for current services | 337,765 | 369,269 | 363,791 | 384,380 | 431,181 |
| Intergovernmental | 2,238,639 | 2,372,480 | 2,650,876 | 2,803,989 | 2,995,768 |
| Rentals | 25,421 | 28,633 | 31,846 | 31,127 | 32,371 |
| Fines, forfeitures, and penalties | 35,083 | 36,802 | 33,087 | 37,201 | 35,738 |
| Licenses and fees | 46,390 | 46,839 | 47,209 | 42,463 | 45,738 |
| Revenues from private sources | 65,085 | 104,670 | 112,916 | 121,366 | 126,450 |
| Other | 152,091 | 235,516 | 173,483 | 191,472 | 169,533 |

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2016* (p. 152)
<https://ags.hawaii.gov/wp-content/uploads/2012/09/SOHCAFRFY2016Final.pdf>
 accessed January 27, 2017.

Table 9.27-- LOCAL GOVERNMENT REVENUES: 2012

[Data rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

| Subject | Total | City & County of Honolulu | Other counties | Special district 1/ |
|----------------------------|--------------|--|---------------------------|--------------------------------|
| Revenue 2/ | 3,533,454 | 2,412,211 | 1,083,084 | 38,159 |
| General revenue 2/ | 3,193,742 | 2,195,211 | 960,372 | 38,159 |
| Intergovernmental revenue | 538,734 | 314,318 | 205,926 | 18,490 |
| From Federal gov't | 299,649 | 218,849 | 80,784 | 16 |
| From State gov't | 238,238 | 95,055 | 125,142 | 18,041 |
| From local gov'ts | 847 | 414 | - | 433 |
| Gen. rev. from own sources | 2,655,008 | 1,880,893 | 754,446 | 19,669 |
| Taxes | 1,931,500 | 1,316,440 | 615,060 | - |
| Property | 1,310,590 | 813,319 | 497,271 | - |
| Sales & gross receipts | 414,034 | 341,519 | 72,515 | - |
| General sales tax | 190,665 | 190,665 | - | - |
| Selective sales | 223,369 | 150,854 | 72,515 | - |
| Motor fuel | 71,905 | 49,225 | 22,680 | - |
| Public utilities | 151,464 | 101,629 | 49,835 | - |
| Motor vehicle license | 167,918 | 139,322 | 28,596 | - |
| Other taxes 2/ | 38,958 | 22,280 | 16,678 | - |
| Charges & misc. gen. rev. | 723,508 | 564,453 | 139,386 | 19,669 |
| Current charges | 647,766 | 525,888 | 120,990 | 888 |
| Highways | 25,231 | 4,364 | 20,867 | - |
| Parking facilities | 8,521 | 8,459 | 62 | - |
| Natural resources | 12 | - | - | 12 |
| Parks & recreation | 30,848 | 28,426 | 2,422 | - |
| Housing & comm. dev. | 1,728 | 1,154 | 574 | - |
| Sewerage | 424,245 | 363,594 | 60,651 | - |
| Solid waste mgt. | 143,129 | 116,154 | 26,975 | - |
| Other charges | 14,052 | 3,737 | 9,439 | 876 |
| Misc. general rev. | 75,742 | 38,565 | 18,396 | 18,781 |
| Interest earnings | 7,769 | 4,718 | 2,972 | 79 |
| Special assessments | 17,159 | 15,214 | 1,945 | - |
| Sale of property | 350 | 183 | 167 | - |
| Other gen. revenue | 50,464 | 18,450 | 13,312 | 18,702 |
| Utility revenue | 339,712 | 217,000 | 122,712 | - |
| Water supply | 280,595 | 159,508 | 121,087 | - |
| Transit | 59,117 | 57,492 | 1,625 | - |

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

2/ "Total" and/or "Other counties" revised from previous *Data Book*.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

Table 9.28--LOCAL GOVERNMENT EXPENDITURES: 2012

[Data are rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

| Subject | Total | City & County of Honolulu | Other counties | Special district 1/ |
|-----------------------------------|-----------|---------------------------|----------------|---------------------|
| Expenditure 2/ | 3,400,148 | 2,324,071 | 1,032,822 | 43,255 |
| Intergov't expenditure | 11 | - | - | 11 |
| Direct expenditure 2/ | 3,400,137 | 2,324,071 | 1,032,822 | 43,244 |
| Current operations | 2,237,075 | 1,380,219 | 814,137 | 42,719 |
| Capital outlay 2/ | 953,812 | 768,394 | 184,893 | 525 |
| Construction 2/ | 840,592 | 685,570 | 155,017 | 5 |
| Other capital outlay | 113,220 | 82,824 | 29,876 | 520 |
| Interest on debt | 209,250 | 175,458 | 33,792 | - |
| Exhibit: Salaries and wages | 820,618 | 464,555 | 346,051 | 10,012 |
| Direct expenditure by function 2/ | 3,400,137 | 2,324,071 | 1,032,822 | 43,244 |
| Direct general expenditure 2/ | 2,474,797 | 1,553,966 | 877,587 | 43,244 |
| Capital outlay 2/ | 515,429 | 367,467 | 147,437 | 525 |
| Other direct general exp. | 1,959,368 | 1,186,499 | 730,150 | 42,719 |
| Education services | - | - | - | - |
| Education | - | - | - | - |
| Elem. & secondary | - | - | - | - |
| Libraries | - | - | - | - |
| Social serv. & inc. maint. | 58,028 | 24,340 | 33,688 | - |
| Public welfare | 33,688 | - | 33,688 | - |
| Vendor payments | 8,658 | - | 8,658 | - |
| Other public welfare | 25,030 | - | 25,030 | - |
| Health | 24,340 | 24,340 | - | - |
| Transportation | 255,270 | 125,559 | 129,711 | - |
| Highways | 254,708 | 124,997 | 129,711 | - |
| Capital outlay | 135,321 | 83,730 | 51,591 | - |
| Parking facilities | 562 | 562 | - | - |
| Public safety | 559,882 | 347,810 | 212,072 | - |
| Police protection | 358,771 | 242,433 | 116,338 | - |
| Fire protection | 194,866 | 105,377 | 89,489 | - |
| Prot. insp. & regulation | 6,245 | - | 6,245 | - |

Continued on next page.

Table 9.28-- LOCAL GOVERNMENT EXPENDITURES: 2012 -- Con.

| Subject | Total | City & County of Honolulu | Other counties | Special district 1/ |
|-------------------------------------|--------------|--|---------------------------|--------------------------------|
| Environment and housing | 831,336 | 644,071 | 186,710 | 555 |
| Natural resources | 792 | 229 | 8 | 555 |
| Capital outlay | 229 | 229 | - | - |
| Parks and recreation | 173,645 | 118,723 | 54,922 | - |
| Capital outlay | 31,216 | 25,354 | 5,862 | - |
| Housing & comm. dev. | 90,437 | 57,942 | 32,495 | - |
| Sewerage | 267,601 | 224,214 | 43,387 | - |
| Capital outlay | 123,137 | 117,585 | 5,552 | - |
| Solid waste mgt'ment | 298,861 | 242,963 | 55,898 | - |
| Capital outlay | 101,002 | 98,191 | 2,811 | - |
| Gov't admin. 2/ | 327,065 | 124,093 | 202,972 | - |
| Financial admin. | 64,242 | 34,225 | 30,017 | - |
| Judicial and legal | 64,265 | 23,540 | 40,725 | - |
| General public bldngs | 91,625 | 35,435 | 56,190 | - |
| Other gov't admin. 2/ | 106,933 | 30,893 | 76,040 | - |
| Interest on general debt | 196,717 | 166,786 | 29,931 | - |
| General expenditure, n.e.c. | 246,499 | 121,307 | 82,503 | 42,689 |
| Misc. comm. activities | 1,129 | - | 1,129 | - |
| Other and unallocable | 245,370 | 121,307 | 81,374 | 42,689 |
| Utility expenditure | 925,340 | 770,105 | 155,235 | - |
| Capital outlay | 438,383 | 400,927 | 37,456 | - |
| Water supply | 278,233 | 137,522 | 140,711 | - |
| Transit | 647,107 | 632,583 | 14,524 | - |
| Debt outstanding | 5,626,998 | 4,701,881 | 925,117 | - |
| Short-term | 33,000 | - | 33,000 | - |
| Long-term | 5,593,998 | 4,701,881 | 892,117 | - |
| Public debt for private purposes | 29,052 | - | 29,052 | - |
| Long-term debt issued | 616,293 | 598,089 | 18,204 | - |
| Long-term debt retired | 483,636 | 410,961 | 72,675 | - |
| Cash and security holdings 2/ | 2,951,351 | 1,849,902 | 743,069 | 358,380 |
| Other than insurance trust funds 2/ | 2,951,351 | 1,849,902 | 743,069 | 358,380 |
| Offsets to debt | 71,593 | 40,789 | 30,804 | - |
| Bond funds 2/ | 171,577 | 47,323 | 124,254 | - |
| Other | 2,708,181 | 1,761,790 | 588,011 | 358,380 |

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

2/ "Total" and/or "Other counties" revised from previous *Data Book*.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

**Table 9.29-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEAR 1990 TO 2014**

| Tax year | Number of returns | Number of exemptions 1/ | Adjusted gross income (less deficit) | | |
|----------|-------------------|-------------------------|--------------------------------------|----------------------|----------------------------|
| | | | Total (\$1,000) | Per return (dollars) | Per exemption 1/ (dollars) |
| 1990 | 555,488 | 1,145,166 | 17,462,616 | 31,437 | 15,249 |
| 1991 | 567,412 | 1,173,631 | 17,778,657 | 31,333 | 15,148 |
| 1992 | 569,334 | 1,179,166 | 18,398,690 | 32,316 | 15,603 |
| 1993 | 556,041 | 1,173,229 | 18,519,252 | 33,306 | 15,785 |
| 1994 | 554,077 | 1,172,855 | 18,507,502 | 33,402 | 15,780 |
| 1995 | 549,519 | 1,171,533 | 19,057,384 | 34,680 | 16,267 |
| 1996 | 549,619 | 1,066,834 | 19,537,774 | 35,548 | 18,314 |
| 1997 | 552,105 | 1,197,378 | 20,367,085 | 36,890 | 17,010 |
| 1998 | 553,525 | 1,090,735 | 20,874,106 | 37,711 | 19,138 |
| 1999 | 558,612 | 1,093,731 | 22,327,292 | 39,969 | 20,414 |
| 2000 | 572,178 | 1,110,699 | 23,929,238 | 41,821 | 21,544 |
| 2001 | 577,693 | (2/) | 23,882,640 | 41,341 | (2/) |
| 2002 | 584,605 | 1,138,413 | 24,160,873 | 41,329 | 21,223 |
| 2003 | 591,084 | 1,149,652 | 25,718,250 | 43,510 | 22,370 |
| 2004 | 606,129 | 1,172,464 | 28,113,640 | 46,382 | 23,978 |
| 2005 | 621,014 | 1,194,091 | 31,284,219 | 50,376 | 26,199 |
| 2006 | 638,212 | 1,198,076 | 33,030,898 | 51,755 | 27,570 |
| 2007 3/ | 694,035 | 1,277,961 | 35,510,051 | 51,165 | 27,786 |
| 2008 | 656,452 | 1,232,329 | 33,877,950 | 51,608 | 27,491 |
| 2009 | 648,846 | 1,241,352 | 33,438,301 | 51,535 | 26,937 |
| 2010 | 653,371 | 1,257,443 | 33,362,224 | 51,062 | 26,532 |
| 2011 | 661,948 | 1,270,737 | 34,372,459 | 51,926 | 27,049 |
| 2012 | 665,320 | 1,272,430 | 36,814,360 | 55,333 | 28,932 |
| 2013 | 675,280 | 1,282,860 | 37,478,298 | 55,500 | 29,215 |
| 2014 | 681,840 | 1,289,380 | 39,689,089 | 58,209 | 30,782 |

1/ Exemptions for age or blindness included since 1981. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. This allows comparability across the period except these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

2/ Number of exemptions unavailable for all income classes.

3/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Winter 1990-91, p. 58; Spring 1993, p. 148; Fall 1994, p. 148;* and thereafter *Spring 1995 through Spring 2003* and thence Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed February 15, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEAR 2012 TO 2014**

| Tax year and size of adj. gross income 1/ | Number of returns | Adjusted gross income less deficit (\$1,000) | Total income tax liability | | |
|--|----------------------|--|----------------------------|---------------------|----------------------|
| | | | Number of returns | Amount (\$1,000) | Average (dollars) |
| 2012 | | | | | |
| All returns 2/ | 665,320 | 36,814,360 | 492,520 | 4,245,984 | 8,621 |
| Under \$1 3/ | 12,890 | -729,429 | 2,210 | 4,364 | 1,975 |
| \$1 under \$50,000 | 409,710 | 9,187,194 | 255,930 | 489,115 | 1,911 |
| \$50,000 under \$75,000 | 93,820 | 5,764,409 | 88,520 | 493,490 | 5,575 |
| \$75,000 under \$100,000 | 59,260 | 5,130,009 | 57,370 | 486,638 | 8,482 |
| \$100,000 under \$200,000 | 72,430 | 9,600,176 | 71,360 | 1,178,428 | 16,514 |
| \$200,000 under \$500,000 | 14,420 | 4,032,350 | 14,380 | 771,943 | 53,682 |
| \$500,000 or more | 2,770 | 3,829,650 | 2,770 | 822,006 | 296,753 |
| 2013 | | | | | |
| All returns 4/ | 675,280 | 37,478,298 | 501,880 | 4,503,295 | 8,973 |
| Under \$1 3/ | 12,270 | -737,661 | 2,110 | 4,859 | 2,303 |
| \$1 under \$50,000 | 410,800 | 9,264,997 | 255,750 | 497,009 | 1,943 |
| \$50,000 under \$75,000 | 95,650 | 5,880,654 | 90,130 | 505,875 | 5,613 |
| \$75,000 under \$100,000 | 61,350 | 5,309,800 | 59,570 | 512,992 | 8,612 |
| \$100,000 under \$200,000 | 76,850 | 10,224,743 | 76,000 | 1,286,123 | 16,923 |
| \$200,000 under \$500,000 | 15,790 | 4,411,540 | 15,780 | 868,878 | 55,062 |
| \$500,000 or more | 2,550 | 3,124,225 | 2,550 | 827,558 | 324,533 |
| 2014 | | | | | |
| All returns 5/ | 681,840 | 39,689,089 | 515,820 | 4,942,671 | 9,582 |
| Under \$1 3/ | 12,090 | -767,007 | 1,940 | 4,907 | 2,529 |
| \$1 under \$50,000 | 405,440 | 9,233,106 | 256,920 | 498,951 | 1,942 |
| \$50,000 under \$75,000 | 98,040 | 6,024,620 | 92,730 | 524,990 | 5,661 |
| \$75,000 under \$100,000 | 62,840 | 5,446,912 | 61,500 | 540,239 | 8,784 |
| \$100,000 under \$200,000 | 82,710 | 11,050,437 | 82,030 | 1,405,795 | 17,138 |
| \$200,000 under \$500,000 | 17,750 | 4,957,020 | 17,720 | 975,630 | 55,058 |
| \$500,000 or more | 2,970 | 3,744,001 | 2,970 | 992,159 | 334,060 |

1/ Filed in following year.

2/ Sum for 'Number of returns' is 20 higher than 'Total' shown and 20 lower than 'Total income tax liability'.

3/ Includes returns with adjusted gross deficit. Beginning with 2011 shown explicitly in 'Under \$1'.

4/ Sum for 'Number of returns' is 20 higher than 'Total' shown and 10 lower than 'Total income tax liability'.

5/ Sum for 'Number of returns' is 10 lower than 'Total income tax liability'.

Source: U.S. Treasury Department, Internal Revenue Service, "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed February 15, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.31-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2013 AND 2014**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals]

| Adjusted gross income size (dollars) | No. of returns | No. of exemptions | Adjusted gross income | Salaries and wages | | Taxable interest | | Total tax liability | |
|--------------------------------------|----------------|-------------------|-----------------------|--------------------|------------|------------------|---------|---------------------|-----------|
| | | | | No. of returns | Amount | No. of returns | Amount | No. of returns | Amount |
| Total - 2013 | 662,730 | 1,264,860 | 38,124,325 | 547,960 | 26,467,397 | 227,960 | 259,175 | 499,580 | 4,469,720 |
| 1 under 25,000 | 235,650 | 325,320 | 2,911,239 | 180,390 | 2,276,629 | 42,510 | 22,073 | 110,850 | 99,758 |
| 25,000 under 50,000 | 174,940 | 326,480 | 6,350,204 | 153,210 | 5,252,116 | 45,120 | 25,192 | 144,790 | 397,105 |
| 50,000 under 75,000 | 95,640 | 206,010 | 5,879,872 | 80,690 | 4,442,548 | 41,030 | 28,159 | 90,120 | 505,784 |
| 75,000 under 100,000 | 61,340 | 151,820 | 5,308,864 | 52,060 | 3,888,723 | 32,930 | 25,947 | 59,550 | 512,860 |
| 100,000 under 200,000 | 76,910 | 207,080 | 10,244,669 | 66,430 | 7,159,340 | 51,090 | 56,983 | 76,050 | 1,290,439 |
| 200,000 or more | 18,250 | 48,150 | 7,429,477 | 15,180 | 3,448,041 | 15,280 | 100,821 | 18,220 | 1,663,774 |
| Total - 2014 | 669,610 | 1,272,140 | 40,295,816 | 553,300 | 27,531,633 | 222,190 | 236,890 | 513,720 | 4,891,386 |
| 1 under 25,000 | 229,860 | 313,110 | 2,853,927 | 175,250 | 2,228,262 | 38,770 | 17,941 | 111,090 | 100,451 |
| 25,000 under 50,000 | 175,510 | 324,850 | 6,377,676 | 154,040 | 5,316,040 | 41,350 | 21,877 | 145,740 | 398,367 |
| 50,000 under 75,000 | 98,030 | 207,290 | 6,024,014 | 82,570 | 4,557,976 | 39,540 | 26,644 | 92,720 | 524,908 |
| 75,000 under 100,000 | 62,830 | 152,370 | 5,446,019 | 53,140 | 3,977,735 | 32,230 | 24,083 | 61,490 | 540,097 |
| 100,000 under 200,000 | 82,790 | 220,850 | 11,081,669 | 71,360 | 7,714,540 | 53,360 | 53,856 | 82,110 | 1,412,437 |
| 200,000 or more | 20,590 | 53,670 | 8,512,511 | 16,940 | 3,737,080 | 16,940 | 92,489 | 20,570 | 1,915,126 |

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2013"; and Ibid. "Tax Year 2014"

<[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed February 10, 2016, and February 15, 2017.

**Table 9.32-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODE: TAX YEAR 2014**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals, such as those ZIP Codes with fewer than 100 returns, a single building or identified as nonresidential. ZIP codes were selected on basis of highest tax liability]

| Zip code | No. of returns | Number of | | Adj. gross income | Salaries and wages | | Taxable interest | | Total tax liability | |
|-------------|----------------|------------|------------|-------------------|--------------------|------------|------------------|---------|---------------------|-----------|
| | | Exemptions | Dependents | | No. of returns | Amount | No. of returns | Amount | No. of returns | Amount |
| State total | 669,610 | 1,272,140 | 386,450 | 40,295,816 | 553,300 | 27,531,633 | 222,190 | 236,890 | 513,720 | 4,891,386 |
| 96816 | 26,520 | 44,330 | 10,580 | 2,004,668 | 20,310 | 1,174,834 | 11,910 | 17,773 | 21,540 | 307,766 |
| 96734 | 23,580 | 46,200 | 12,990 | 1,909,578 | 19,150 | 1,255,568 | 10,050 | 12,683 | 19,090 | 267,792 |
| 96822 | 21,860 | 35,020 | 7,520 | 1,594,276 | 17,030 | 971,803 | 9,500 | 11,704 | 18,020 | 237,550 |
| 96821 | 9,730 | 17,380 | 4,070 | 1,279,975 | 6,950 | 645,796 | 5,730 | 15,406 | 8,200 | 237,447 |
| 96744 | 27,640 | 51,360 | 14,430 | 1,892,840 | 22,340 | 1,290,680 | 11,550 | 9,391 | 22,480 | 230,691 |
| 96825 | 15,320 | 28,790 | 7,290 | 1,494,593 | 11,530 | 885,686 | 8,310 | 10,767 | 13,020 | 229,563 |
| 96789 | 26,420 | 52,980 | 16,320 | 1,898,832 | 22,530 | 1,413,824 | 11,670 | 6,477 | 21,850 | 215,285 |
| 96817 | 28,300 | 50,450 | 14,470 | 1,465,247 | 22,930 | 992,877 | 9,190 | 8,750 | 20,830 | 180,285 |
| 96701 | 21,350 | 38,340 | 10,110 | 1,397,459 | 17,240 | 947,633 | 9,220 | 6,189 | 17,390 | 169,983 |
| 96815 | 15,810 | 23,760 | 3,990 | 1,114,058 | 12,470 | 656,056 | 5,820 | 11,244 | 13,110 | 167,311 |
| 96797 | 36,300 | 72,160 | 24,170 | 1,813,368 | 32,400 | 1,475,016 | 9,920 | 4,268 | 26,910 | 165,967 |
| 96706 | 30,850 | 66,100 | 23,670 | 1,748,079 | 28,080 | 1,479,418 | 7,890 | 2,554 | 23,340 | 159,362 |
| 96813 | 12,480 | 20,360 | 4,720 | 921,223 | 9,810 | 576,724 | 4,850 | 10,906 | 9,990 | 142,959 |
| 96814 | 10,990 | 17,240 | 3,390 | 811,838 | 8,620 | 488,932 | 4,270 | 9,129 | 8,990 | 132,226 |
| 96707 | 18,910 | 39,930 | 13,970 | 1,211,055 | 17,160 | 992,343 | 5,330 | 2,168 | 14,970 | 124,513 |
| 96720 | 22,230 | 42,660 | 13,530 | 1,129,223 | 17,690 | 750,846 | 7,930 | 6,149 | 15,810 | 124,065 |
| 96818 | 23,200 | 52,560 | 18,710 | 1,271,942 | 20,630 | 1,040,895 | 7,640 | 4,473 | 17,320 | 116,058 |
| 96782 | 18,800 | 35,210 | 9,910 | 1,053,467 | 14,790 | 714,435 | 7,530 | 4,464 | 14,790 | 106,174 |
| 96753 | 12,840 | 22,480 | 5,760 | 800,871 | 10,200 | 478,098 | 3,530 | 7,611 | 10,350 | 103,269 |
| 96740 | 13,100 | 24,830 | 7,200 | 804,414 | 10,350 | 459,702 | 3,890 | 7,312 | 10,000 | 102,225 |

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2014" <[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed February 15, 2017.

Table 9.33-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2013 AND 2014

| Subject | 2013 | | 2014 | |
|--|-------------------|------------------|-------------------|------------------|
| | Number of returns | Amount (\$1,000) | Number of returns | Amount (\$1,000) |
| All returns and adj. gross income (AGI) 1/ | 675,280 | 37,478,298 | 681,840 | 39,689,089 |
| Salaries and wages | 551,050 | 26,565,881 | 556,090 | 27,633,762 |
| Taxable interest income | 232,570 | 317,763 | 226,510 | 313,582 |
| Ordinary dividends | 138,060 | 706,768 | 138,740 | 821,822 |
| Business or prof. net income (less loss) | 102,340 | 1,581,890 | 104,930 | 1,655,270 |
| Farm returns | 5,660 | (NA) | 5,590 | (NA) |
| Net capital gain (less loss) | 111,560 | 1,549,766 | 114,860 | 2,103,983 |
| Taxable indiv. retire. arrangements distrib. | 60,520 | 897,201 | 62,180 | 973,785 |
| Taxable pensions and annuities | 138,600 | 3,642,910 | 139,450 | 3,781,588 |
| Unemployment compensation | 37,780 | 242,168 | 30,630 | 165,304 |
| Taxable social security benefits | 91,800 | 1,281,404 | 95,490 | 1,385,839 |
| Self-employment (keogh) retirement plans | 5,210 | 109,504 | 5,320 | 113,506 |
| Exemptions | 1,282,860 | (NA) | 1,289,380 | (NA) |
| Itemized deductions | 200,700 | 5,129,606 | 199,420 | 5,114,169 |
| State and local income taxes | 171,010 | 1,379,175 | 169,120 | 1,406,840 |
| State and local general sales tax | 24,770 | 28,732 | 24,020 | 24,324 |
| Real estate taxes | 153,570 | 306,124 | 151,360 | 322,346 |
| Total taxes paid | 199,510 | 1,740,958 | 198,410 | 1,788,953 |
| Home mortgage interest paid | 143,130 | 1,860,054 | 140,280 | 1,794,931 |
| Charitable contributions | 161,950 | 608,836 | 161,680 | 633,667 |
| Taxable income | 526,900 | 25,330,120 | 536,790 | 27,296,866 |
| Total tax credits | 218,310 | 353,341 | 217,770 | 321,550 |
| Residential energy tax credit | 19,930 | 85,247 | 15,520 | 54,568 |
| Child tax credit | 103,570 | 129,252 | 103,660 | 130,044 |
| Child (and dependent) care credit | 28,360 | 28,660 | 28,660 | 14,452 |
| Earned income credit | 116,110 | 247,426 | 114,020 | 246,619 |
| Excess earned income credit (refundable) | 99,060 | 221,558 | 96,730 | 219,429 |
| Alternative minimum tax | 12,450 | 86,531 | 13,590 | 88,327 |
| Total tax payments | 636,280 | 5,568,704 | 642,790 | 5,964,027 |
| Income tax (before credits) | 523,290 | 4,529,447 | 532,970 | 4,906,377 |
| Tax liability | 501,880 | 4,503,295 | 515,820 | 4,942,671 |
| Tax due at time of filing | 127,340 | 505,353 | 136,230 | 560,043 |
| Overpayments (negative amount) | 501,230 | 1,362,018 | 498,700 | 1,354,359 |

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2013 <<http://www.irs.gov/pub/irs-soi/13in12hi.xls>> accessed June 21, 2016; and Ibid. Tax Year 2014 <<http://www.irs.gov/pub/irs-soi/14in12hi.xls>> accessed March 7, 2017.

Table 9.34-- INTERNAL REVENUE SERVICE OPERATIONS: 2011 TO 2016

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

| Subject | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of returns filed | 1,087,893 | 1,082,377 | 1,109,435 | 1,108,736 | 1,123,626 | 1,123,282 |
| Individual income tax | 651,371 | 658,626 | 667,040 | 675,858 | 682,348 | 687,716 |
| Estate and trust income tax | 14,013 | 13,891 | 14,224 | 14,129 | 14,669 | 14,374 |
| Partnership tax | 11,737 | 11,762 | 12,181 | 12,239 | 12,641 | 12,883 |
| Corporate income tax 1/ | 27,836 | 28,025 | 28,242 | 27,299 | 27,661 | 27,423 |
| Estate tax | 69 | 163 | 173 | 163 | 213 | 182 |
| Gift tax | 1,195 | 1,371 | 1,596 | 1,515 | 1,168 | 1,184 |
| Employment taxes | 121,726 | 120,345 | 121,027 | 120,548 | 119,688 | 120,176 |
| Excise taxes | 776 | 1,769 | 1,271 | 1,332 | 1,341 | 1,289 |
| Other 2/ | 259,170 | 246,425 | 263,681 | 255,653 | 263,897 | 258,055 |
| Total no. of returns filed electronically | 514,183 | 566,309 | 602,823 | 632,712 | 660,297 | 683,631 |
| Individual income tax | 444,090 | 485,395 | 507,466 | 530,129 | 548,765 | 564,772 |
| Estate and trust income tax | 6,712 | 7,736 | 8,361 | 8,777 | 9,410 | 9,784 |
| Partnership tax | 3,441 | 4,650 | 5,583 | 6,400 | 7,055 | 7,930 |
| Corporate income tax 1/ | 6,920 | 9,161 | 10,617 | 12,006 | 13,030 | 14,225 |
| Employment taxes | 23,904 | 24,879 | 26,436 | 27,695 | 30,947 | 33,798 |
| Other 3/ | 29,116 | 34,488 | 44,360 | 47,705 | 51,090 | 53,122 |
| Total number of refunds issued | 543,583 | 550,994 | 549,605 | 536,883 | 541,056 | 546,574 |
| Business income tax | 3,266 | 2,851 | 2,502 | 2,097 | 2,182 | 1,952 |
| Individual income tax 4/ | 530,129 | 538,380 | 539,181 | 528,732 | 532,548 | 538,437 |
| Employment taxes | 9,847 | 9,378 | 7,605 | 5,798 | 6,016 | 5,878 |
| Estate tax | 32 | 20 | (D) | 18 | 25 | (D) |
| Gift tax | 15 | 19 | (D) | 8 | 9 | (D) |
| Excise taxes | 294 | 346 | 293 | 230 | 276 | 283 |
| Total amount of refunds issued (\$1,000) | 1,599,606 | 1,433,423 | 1,474,782 | 1,452,114 | 1,443,955 | 1,512,841 |
| Business income tax | 238,435 | 91,421 | 112,278 | 87,680 | 110,568 | 107,204 |
| Individual income tax 4/ | 1,345,977 | 1,331,303 | 1,350,194 | 1,354,430 | 1,324,862 | 1,397,640 |
| Employment taxes | 10,546 | 8,656 | 8,011 | 5,962 | 5,917 | 5,476 |
| Estate tax | 3,717 | 822 | (D) | 1,348 | 2,181 | (D) |
| Gift tax | 40 | 120 | (D) | 10 | 75 | (D) |
| Excise taxes | 891 | 1,101 | 1,347 | 2,685 | 351 | 715 |

D Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

1/ Includes S corporations and C or other corporations income tax.

2/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

3/ 2011 and beyond also includes supplemental documents; 2014 and beyond also includes excise taxes.

4/ For 2011 to 2016, includes individual income tax and estate and trust income tax.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)

<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2017 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.35-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEAR 1980 TO 2005 AND 2012 TO 2014**

| Year income was received | Number of resident returns | Adjusted gross income 1/ (\$1,000) | Taxable income (\$1,000) | Tax liability (\$1,000) |
|---|---|---|---|--|
| 1980 | 403,311 | 6,382,375 | 4,207,796 | 317,134 |
| 1981 | 429,100 | 6,759,002 | 4,416,316 | 332,288 |
| 1982 | 422,535 | 6,912,014 | 4,469,031 | 339,108 |
| 1983 | 424,194 | 7,088,769 | 4,695,499 | 360,551 |
| 1984 | 422,245 | 7,604,199 | 4,980,484 | 387,300 |
| 1985 | 427,572 | 8,060,406 | 5,284,942 | 415,544 |
| 1986 | 426,532 | 8,370,257 | 5,493,138 | 437,263 |
| 1987 | 468,363 | 10,147,149 | 7,170,035 | 556,135 |
| 1988 | 483,913 | 11,504,190 | 8,387,106 | 658,879 |
| 1989 | 510,512 | 13,091,785 | 9,540,367 | 729,649 |
| 1990 | 520,785 | 13,958,079 | 10,260,825 | 794,478 |
| 1991 | 527,993 | 14,648,266 | 10,745,622 | 840,485 |
| 1992 | 531,758 | 15,284,606 | 11,117,647 | 877,623 |
| 1993 | 532,533 | 15,307,960 | 11,178,223 | 884,048 |
| 1994 | 545,715 | 15,951,730 | 11,617,978 | 923,601 |
| 1995 | 521,194 | 15,307,772 | 11,115,466 | 883,119 |
| 1996 | 523,967 | 15,966,451 | 11,510,879 | 917,117 |
| 1997 | 514,563 | 16,651,182 | 12,245,720 | 983,677 |
| 1998 | 516,582 | 17,212,238 | 12,734,546 | 1,027,478 |
| 1999 | 517,178 | 18,276,952 | 13,760,031 | 949,346 |
| 2000 | 522,132 | 19,086,936 | 14,281,311 | 996,891 |
| 2001 | 522,741 | 18,815,637 | 14,056,450 | 938,328 |
| 2002 | 523,103 | 19,014,458 | 14,349,573 | 904,879 |
| 2003 | 526,516 | 19,886,764 | 15,082,448 | 959,014 |
| 2004 | 544,202 | 22,819,751 | 17,706,606 | 1,149,431 |
| 2005 | 554,563 | 24,910,803 | 19,370,582 | 1,274,707 |
| 2012 | 601,420 | 29,790,461 | 24,368,125 | 1,652,885 |
| 2013 | 613,603 | 30,138,474 | 24,231,837 | 1,631,874 |
| 2014 | 618,366 | 30,854,325 | 26,194,790 | 1,785,873 |

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1980 - 2004) and Table A1 (2005 and 2012 and 2013) and for 1994 to 2005 and 2012 to 2014 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 19, 2017.

**Table 9.36-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEAR 1980 TO 2005 AND 2012 TO 2014**

| Year income was received | Number of nonresident returns | Hawaii adjusted gross income 1/ (\$1,000) | Taxable income (\$1,000) | Tax liability (\$1,000) |
|--------------------------------|-------------------------------------|---|-----------------------------|----------------------------|
| 1980 | 20,547 | 124,382 | 68,021 | 4,604 |
| 1981 | 19,220 | 125,460 | 63,493 | 4,209 |
| 1982 | 18,734 | 117,704 | 59,774 | 4,206 |
| 1983 | 18,269 | 141,569 | 76,856 | 5,397 |
| 1984 | 18,253 | 146,749 | 76,531 | 5,253 |
| 1985 | 19,761 | 152,493 | 83,007 | 5,958 |
| 1986 | 19,750 | 158,694 | 85,946 | 6,023 |
| 1987 | 24,019 | 248,057 | 153,184 | 10,587 |
| 1988 | 27,942 | 359,460 | 246,336 | 17,677 |
| 1989 | 28,335 | 348,697 | 235,916 | 15,939 |
| 1990 | 34,842 | 620,995 | 465,934 | 33,863 |
| 1991 | 37,192 | 487,673 | 330,025 | 22,703 |
| 1992 | 38,309 | 414,858 | 244,432 | 24,294 |
| 1993 | 37,657 | 472,539 | 323,031 | 22,373 |
| 1994 | 38,986 | 514,754 | 362,145 | 26,152 |
| 1995 | 34,651 | 420,322 | 293,600 | 20,302 |
| 1996 | 32,407 | 408,173 | 287,062 | 20,695 |
| 1997 | 48,183 | 526,607 | (2/) | 49,166 |
| 1998 | 48,815 | 494,790 | (2/) | 53,546 |
| 1999 | 49,545 | 564,958 | 685,077 | 44,132 |
| 2000 | 52,742 | 1,041,679 | 1,109,114 | 61,339 |
| 2001 | 52,429 | 744,438 | 789,217 | 49,897 |
| 2002 | 55,189 | 747,868 | 854,137 | 51,918 |
| 2003 | 58,416 | 977,389 | 1,077,268 | 67,263 |
| 2004 | 61,860 | 1,375,671 | 1,429,947 | 92,175 |
| 2005 | 67,586 | 2,033,074 | 2,013,637 | 134,034 |
| 2012 | 77,650 | 907,688 | 1,576,147 | 105,730 |
| 2013 | 83,707 | 1,075,191 | 1,690,886 | 112,450 |
| 2014 | 85,182 | 937,171 | 1,757,436 | 116,197 |

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual)
<http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 19, 2017.

Table 9.37-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2012 TO 2014

[In millions of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the 2012 and 2013 do not include all the detailed data in the 2005 and earlier reports]

| Item | Total | Taxable returns | Nontaxable returns |
|--------------------------------------|---------|-----------------|--------------------|
| 2012 | | | |
| Number of tax returns | 124,571 | 61,132 | 63,439 |
| Hawaii adjusted gross income (AGI) | 4,295 | 4,372 | -77 |
| Standard deductions | 136 | 54 | 82 |
| Itemized deductions | 698 | 627 | 71 |
| Taxable income | 3,502 | 3,502 | (X) |
| Tax liability before credits | 255 | 255 | (X) |
| Tax liability after credits | 192 | 206 | -14 |
| Number of taxpayers over 65 | 120,539 | 57,876 | 62,663 |
| Number of taxpayers' spouses over 65 | 45,105 | 22,713 | 22,392 |
| 2013 | | | |
| Number of tax returns | 129,080 | 63,373 | 65,707 |
| Hawaii adjusted gross income (AGI) | 4,356 | 4,440 | -84 |
| Standard deductions | 153 | 62 | 91 |
| Itemized deductions | 1,336 | 745 | 591 |
| Taxable income | 3,419 | 3,419 | (X) |
| Tax liability before credits | 244 | 244 | (X) |
| Tax liability after credits | 192 | 203 | -11 |
| Number of taxpayers over 65 | 124,862 | 60,003 | 64,859 |
| Number of taxpayers' spouses over 65 | 46,700 | 23,656 | 23,044 |
| 2014 | | | |
| Number of tax returns | 133,783 | 68,460 | 65,323 |
| Hawaii adjusted gross income (AGI) | 4,669 | 5,198 | -529 |
| Standard deductions | 160 | 67 | 93 |
| Itemized deductions | 1,390 | 800 | 590 |
| Taxable income | 4,102 | 4,102 | (X) |
| Tax liability before credits | 294 | 294 | (X) |
| Tax liability after credits | 1/ 248 | 256 | -8 |
| Number of taxpayers over 65 | 129,328 | 64,843 | 64,485 |
| Number of taxpayers' spouses over 65 | 48,548 | 25,753 | 22,795 |

X Not applicable.

1/ Unpublished Hawaii State Department of Taxation correction.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 19, 2017 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.38-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEAR 1999 TO 2005

[In dollars. There were no *Hawaii Income Patterns: Individuals* reports for 2006 to 2011 and the detailed data in the 2005 and earlier reports were not available in the 2012 to 2014 reports to update this table]

| Year | Total | Salaries and wages | Interest | Ordinary dividends | Capital assets/ other property | Rents, royalties, partnerships, S corp., estates & trusts | All other sources |
|------|-----------|--------------------|----------|--------------------|--------------------------------|---|-------------------|
| 1999 | 585,507 | 465,300 | 22,253 | 6,484 | 180,086 | 65,494 | -154,110 |
| 2000 | 1,068,694 | 537,628 | 26,650 | 10,642 | 303,511 | 229,352 | -39,089 |
| 2001 | 768,756 | 560,450 | 20,456 | 6,727 | 231,958 | 41,672 | -92,507 |
| 2002 | 776,935 | 574,547 | 23,657 | 5,846 | 224,685 | 60,020 | -111,820 |
| 2003 | 1,009,463 | 609,472 | 26,659 | 7,310 | 381,082 | 80,640 | -95,700 |
| 2004 | 1,407,217 | 651,388 | 37,757 | 8,774 | 712,124 | 81,568 | -84,394 |
| 2005 | 2,071,899 | 744,285 | 39,257 | 10,301 | 1,101,584 | 104,315 | 72,157 |

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <http://hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.39-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2014, BY ADJUSTED GROSS INCOME CLASS

| Adjusted gross income class | Number of returns | Adjusted gross income 1/ (\$1,000) | Taxable income (\$1,000) | Tax liability (\$1,000) |
|-----------------------------|-------------------|------------------------------------|--------------------------|-------------------------|
| All resident returns | 618,366 | 30,854,325 | 26,194,790 | 1,785,873 |
| Taxable resident returns | 511,199 | 32,470,049 | 26,194,790 | 1,785,873 |
| Under \$5,000 | 15,731 | 56,433 | 17,344 | 264 |
| \$5,000 under \$10,000 | 36,852 | 278,687 | 139,004 | 3,284 |
| \$10,000 under \$20,000 | 76,440 | 1,145,243 | 735,108 | 28,503 |
| \$20,000 under \$30,000 | 72,262 | 1,801,003 | 1,319,515 | 64,567 |
| \$30,000 under \$40,000 | 62,387 | 2,172,562 | 1,664,298 | 91,312 |
| \$40,000 under \$50,000 | 47,743 | 2,135,179 | 1,664,398 | 97,603 |
| \$50,000 under \$75,000 | 75,013 | 4,599,871 | 3,589,005 | 222,191 |
| \$75,000 under \$100,000 | 46,556 | 4,030,896 | 3,156,998 | 205,703 |
| \$100,000 under \$150,000 | 45,380 | 5,480,090 | 4,369,135 | 299,006 |
| \$150,000 under \$200,000 | 16,411 | 2,802,320 | 2,293,378 | 165,394 |
| \$200,000 under \$300,000 | 9,395 | 2,235,911 | 2,007,885 | 152,323 |
| \$300,000 and over | 7,029 | 5,731,853 | 5,238,721 | 455,724 |
| Nontaxable resident returns | 107,167 | -1,615,724 | (X) | (X) |
| Loss | 13,665 | -2,014,390 | (X) | (X) |
| Under \$5,000 | 71,034 | 81,105 | (X) | (X) |
| \$5,000, under \$10,000 | 11,230 | 79,586 | (X) | (X) |
| \$10,000 and over | 11,238 | 237,974 | (X) | (X) |

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, Tax Year 2014* (November 2016), table A-1 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 19, 2017.

Table 9.40-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005

[In dollars. There were no *Hawaii Income Patterns: Individuals* reports for 2006 to 2011 and the detailed data in the 2005 and earlier reports were not available in the 2012 to 2014 reports to update this table]

| Year income was received | Taxable and nontaxable returns 1/ | | | Taxable returns only | | |
|--------------------------|-----------------------------------|--------|----------|----------------------|--------|----------|
| | All returns | Joint | Other 2/ | All returns | Joint | Other 2/ |
| 1982 | 11,178 | 23,737 | 6,080 | 15,466 | 27,285 | 9,636 |
| 1983 | 11,297 | 25,047 | 6,432 | 15,937 | 29,076 | 10,009 |
| 1984 | 12,035 | 25,290 | 6,858 | 16,565 | 28,935 | 10,540 |
| 1985 | 12,488 | 25,838 | 7,087 | 17,124 | 29,870 | 10,710 |
| 1986 | 12,941 | 26,576 | 7,768 | 17,747 | 31,755 | 11,557 |
| 1987 | 13,252 | 29,036 | 7,709 | 17,977 | 34,063 | 11,131 |
| 1988 | 14,749 | 31,787 | 8,910 | 18,956 | 36,706 | 12,452 |
| 1989 | 15,614 | 34,581 | 9,382 | 20,502 | 39,305 | 13,748 |
| 1990 | 16,297 | 35,355 | 10,351 | 21,250 | 40,924 | 14,286 |
| 1991 | 17,737 | 37,709 | 11,607 | 22,502 | 43,322 | 15,321 |
| 1992 | 18,042 | 38,707 | 11,909 | 23,462 | 45,138 | 16,389 |
| 1993 | 18,504 | 39,838 | 11,913 | 24,196 | 46,222 | 17,296 |
| 1994 | 18,827 | 39,782 | 12,070 | 25,265 | 46,778 | 17,922 |
| 1995 | 19,602 | 39,147 | 13,401 | 25,277 | 46,714 | 18,439 |
| 1996 | 19,834 | 39,079 | 13,217 | 25,393 | 47,505 | 18,294 |
| 1997 | 20,866 | 41,750 | 13,671 | 26,475 | 48,865 | 18,475 |
| 1998 | 21,065 | 42,534 | 13,944 | 26,838 | 50,147 | 18,615 |
| 1999 | 21,662 | 44,656 | 14,596 | 27,445 | 52,085 | 18,969 |
| 2000 | 22,157 | 46,636 | 14,764 | 27,948 | 54,353 | 19,352 |
| 2001 | 22,626 | 46,012 | 15,649 | 28,159 | 53,899 | 19,809 |
| 2002 | 22,757 | 46,853 | 15,707 | 28,881 | 55,554 | 20,219 |
| 2003 | 23,533 | 47,966 | 16,483 | 29,920 | 58,011 | 21,140 |
| 2004 | 24,704 | 51,351 | 17,116 | 31,064 | 60,776 | 21,719 |
| 2005 | 25,826 | 53,304 | 17,829 | 32,371 | 63,439 | 22,949 |
| COUNTY: 2005 | | | | | | |
| Oahu | 25,992 | 54,562 | 17,635 | 32,838 | 64,936 | 22,926 |
| Maui | 27,435 | 54,962 | 20,149 | 32,730 | 62,932 | 24,066 |
| Hawaii | 23,770 | 47,115 | 16,750 | 29,977 | 58,318 | 22,109 |
| Kauai | 24,675 | 49,913 | 17,729 | 31,947 | 59,233 | 21,841 |

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <http://hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.41-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2014

[In thousands of dollars]

| Type of credit | Total | Individuals | Corporations | Financial corporations | Insurance underwriters | Fiduciaries | Exempt organizations |
|---|---------|-------------|--------------|------------------------|------------------------|-------------|----------------------|
| Total | 318,831 | 167,008 | 92,874 | 26,650 | 20,714 | 10,987 | 540 |
| Active tax credits | | | | | | | |
| Promote social welfare | | | | | | | |
| Refundable food/excise | 27,700 | 27,700 | - | - | - | - | - |
| Low-income household renters | 3,635 | 3,635 | - | - | - | - | - |
| Child and dependent care expenses | 9,474 | 9,474 | - | - | - | - | - |
| Child passenger restraint systems | 72 | 72 | - | - | - | - | - |
| Employment of vocational rehabilitation referrals | 7 | (D) | - | - | - | (D) | - |
| Low-income housing | 18,189 | (D) | (D) | 10,014 | 7,413 | - | - |
| School repair & maintenance | (D) | (D) | - | - | - | - | - |
| Lifeline telephone service | 58 | (X) | (X) | (X) | (X) | (X) | (X) |
| Encourage certain industries or econ. activities | | | | | | | |
| Fuel credit for commercial fishers | 293 | 197 | 96 | - | - | - | - |
| Motion picture, digital media & film production | 34,415 | 902 | 33,513 | - | - | - | - |
| Renewable energy technologies 1/ | 112,130 | 64,864 | 29,888 | 15,664 | - | 1,492 | 223 |
| Enterprise zone | 1,033 | 825 | (D) | - | - | (D) | - |
| Ethanol facility | - | - | - | - | - | - | - |
| Important agricultural lands | - | - | - | - | - | - | - |
| Research activities | 2,870 | 453 | 2,417 | - | - | - | - |
| Capital infrastructure | 989 | 769 | (D) | - | - | (D) | - |
| Avoid double taxation or pyramiding of taxes | | | | | | | |
| Capital goods excise | 28,208 | 6,031 | 20,916 | (D) | - | 286 | (D) |
| Income tax paid to another state or foreign country | 38,371 | 36,370 | - | - | - | (D) | (D) |
| Expired tax credits | | | | | | | |
| Promote social welfare | | | | | | | |
| Individual development account contribution | (D) | (D) | - | - | - | - | - |
| Encourage certain industries or econ. activities | | | | | | | |
| High technology business investment | 37,723 | 15,245 | 1,840 | (D) | 13,302 | 7,129 | (D) |
| Energy conservation | (1/) | (1/) | (1/) | - | - | (1/) | - |
| Hotel construction & remodeling | 3,341 | (D) | (D) | - | - | (D) | - |
| Technology infrastructure renovation | 9 | (D) | (D) | - | - | - | - |
| Residential construction & remodeling | 195 | 172 | (D) | - | - | (D) | - |

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information but are included in the total.

X Not applicable.

1/ Data for the energy conservation tax credit are included in the renewable energy tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2014* (December 2016), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2014credit.pdf>> accessed June 19, 2017.

**Table 9.42-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2015 AND 2016**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

| Source of revenue | Tax base | | Tax collections | |
|---------------------------------|------------|------------|-----------------|-----------|
| | 2015 | 2016 | 2015 | 2016 |
| All sources | 95,156,203 | 89,778,547 | 3,141,489 | 3,205,733 |
| Sources taxed at 4 percent | 70,130,283 | 67,168,419 | 2,805,211 | 2,686,737 |
| Retailing | 31,062,710 | 29,039,437 | 1,242,508 | 1,161,577 |
| Services | 13,989,090 | 13,551,064 | 559,564 | 542,043 |
| Contracting | 8,112,238 | 8,288,207 | 324,490 | 331,528 |
| Theater, amusement, radio, etc. | 397,833 | 397,992 | 15,913 | 15,920 |
| Interest & all others 1/ | 3,047,282 | 3,099,605 | 121,891 | 123,984 |
| Interest 1/ | 30 | (NA) | 1 | (NA) |
| All others 1/ | 3,047,252 | (NA) | 121,890 | (NA) |
| Commissions | 1,184,012 | 1,110,624 | 47,360 | 44,425 |
| Hotel rentals | 4,492,983 | 4,502,385 | 179,719 | 180,095 |
| All other rentals | 6,818,405 | 6,320,222 | 272,736 | 252,809 |
| Use | 1,025,730 | 858,883 | 41,029 | 34,355 |
| Sources taxed at other rates 2/ | 25,025,920 | 22,610,128 | 123,337 | 111,400 |
| Insurance solicitors | 512,283 | 471,475 | 768 | 707 |
| Sugar processing | - | - | - | - |
| Pineapple canning | - | - | - | - |
| Producing | 337,702 | 283,553 | 1,689 | 1,418 |
| Manufacturing | 750,372 | 689,126 | 3,752 | 3,446 |
| Wholesaling | 14,793,349 | 13,484,817 | 73,967 | 67,424 |
| Services (intermediary) | 723,071 | 735,140 | 3,615 | 3,676 |
| Use | 7,909,142 | 6,946,017 | 39,546 | 34,730 |
| Unallocated net collections | (3/) | (3/) | 212,941 | 407,596 |

NA Not available.

1/ Beginning with the 2016, categories were combined.

2/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

3/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise And Use Tax Collections - Calendar Year Summary December 31, 2016" (Monthly 03-29-17) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed July 17, 2017.

Table 9.43-- TOBACCO TAX COLLECTIONS: 1994 TO 2016

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2016" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/16outline.pdf>>]

| Year | Cigarettes | Tax rate per cigarette | Other tobacco products 1/ |
|------|-------------|-----------------------------|---------------------------|
| 1994 | 33,424,978 | \$0.03 as of July 1, 1993 | 2,802,993 |
| 1995 | 34,683,672 | \$0.03 as of July 1, 1993 | 2,765,172 |
| 1996 | 35,836,158 | \$0.03 as of July 1, 1993 | 1,805,131 |
| 1997 | 32,878,288 | \$0.04 as of Sept. 30, 1997 | 2,677,839 |
| 1998 | 35,694,448 | \$0.05 as of July 1, 1998 | 3,804,475 |
| 1999 | 39,697,383 | \$0.05 as of July 1, 1998 | 1,996,928 |
| 2000 | 40,777,139 | \$0.05 as of July 1, 1998 | 2,941,355 |
| 2001 | 61,282,238 | \$0.05 as of July 1, 1998 | 3,226,138 |
| 2002 | 64,892,154 | \$0.06 as of Sept. 30, 2002 | 1,863,028 |
| 2003 | 75,760,904 | \$0.065 as of June 30, 2003 | 1,715,058 |
| 2004 | 81,615,862 | \$0.07 as of June 30, 2004 | 1,768,561 |
| 2005 | 83,630,255 | \$0.07 as of June 30, 2004 | 2,328,665 |
| 2006 | 85,006,267 | \$0.08 as of Sept. 30, 2006 | 5,403,122 |
| 2007 | 97,087,696 | \$0.09 as of Sept. 30, 2007 | 2,972,626 |
| 2008 | 102,480,449 | \$0.10 as of Sept. 30, 2008 | 3,470,170 |
| 2009 | 112,715,186 | \$0.13 as of July 1, 2009 | 2,611,359 |
| 2010 | 128,909,763 | \$0.15 as of July 1, 2010 | 6,171,466 |
| 2011 | 134,678,544 | \$0.16 as of July 1, 2011 | 8,200,288 |
| 2012 | 126,334,359 | \$0.16 as of July 1, 2011 | 7,560,663 |
| 2013 | 114,677,229 | \$0.16 as of July 1, 2011 | 7,684,824 |
| 2014 | 119,603,479 | \$0.16 as of July 1, 2011 | 7,729,105 |
| 2015 | 117,526,565 | \$0.16 as of July 1, 2011 | 8,557,398 |
| 2016 | 114,328,717 | \$0.16 as of July 1, 2011 | 8,760,847 |

1/ Other [than cigarettes] tobacco products are now taxed at 70 percent and large cigars at 50 percent of the wholesale value. The tax rate on 'little cigars' changed on October 1, 2009 to \$0.11; on July 1, 2010 to equal the \$0.15 on cigarettes; and on July 1, 2011 to equal the \$0.16 on cigarettes.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed May 22, 2017.

Table 9.44-- LIQUOR TAX COLLECTIONS: 1990 TO 2016

[In thousands of dollars. Includes penalties and interest and permit fees. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended and "Outline of the Hawaii Tax System as of July 1, 2016" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/16outline.pdf>>]

| Year | Total | Year | Total |
|---------|--------|---------|--------|
| 1990 | 42,094 | 2004 | 43,426 |
| 1991 | 40,125 | 2005 | 43,594 |
| 1992 | 40,983 | 2006 | 47,001 |
| 1993 | 38,286 | 2007 | 44,705 |
| 1994 | 38,753 | 2008 | 47,568 |
| 1995 | 37,486 | 2009 | 45,332 |
| 1996 | 38,624 | 2010 | 44,961 |
| 1997 | 38,624 | 2011 | 48,433 |
| 1998 1/ | 38,361 | 2012 | 48,612 |
| 1999 | 37,139 | 2013 | 49,197 |
| 2000 | 39,887 | 2014 | 49,451 |
| 2001 | 39,379 | 2015 2/ | 50,509 |
| 2002 | 38,497 | 2016 | 51,245 |
| 2003 | 42,149 | | |

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

2/ Revised from previous *Data Book*.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary) and, beginning with the 1997, <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed May 22, 2017.

Table 9.45-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSES FROM E-COMMERCE FOR HAWAII AND THE UNITED STATES: 2007 TO 2012

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

| Category | Baseline | | | Optimistic 1/ | | |
|-------------------------------|----------|-------------|----------|---------------|-------------|----------|
| | Due | Collections | Losses | Due | Collections | Losses |
| 2007 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 149.5 | 111.4 | 38.2 | 149.5 | 111.4 | 38.2 |
| U.S. (including Dist.of Col.) | 29,176.8 | 21,931.2 | 7,245.6 | 29,176.8 | 21,931.2 | 7,245.6 |
| 2008 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 159.4 | 118.7 | 40.7 | 159.8 | 119.0 | 40.8 |
| U.S. (including Dist.of Col.) | 31,112.6 | 23,386.3 | 7,726.3 | 31,190.6 | 23,444.9 | 7,745.7 |
| 2009 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 143.4 | 106.8 | 36.6 | 154.8 | 115.3 | 39.5 |
| U.S. (including Dist.of Col.) | 27,992.3 | 21,040.8 | 6,951.4 | 30,212.3 | 22,709.6 | 7,502.7 |
| 2010 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 177.9 | 132.5 | 45.4 | 204.7 | 152.4 | 52.2 |
| U.S. (including Dist.of Col.) | 34,713.2 | 26,092.7 | 8,620.4 | 39,945.1 | 30,025.4 | 9,919.7 |
| 2011 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 209.2 | 155.8 | 53.4 | 233.6 | 174.0 | 59.6 |
| U.S. (including Dist.of Col.) | 40,815.2 | 30,679.5 | 10,135.8 | 45,596.1 | 34,273.1 | 11,323.1 |
| 2012 | | | | | | |
| Total state and local | | | | | | |
| Hawaii | 235.1 | 175.1 | 60.0 | 261.0 | 194.4 | 66.6 |
| U.S. (including Dist.of Col.) | 45,876.6 | 34,483.9 | 11,392.7 | 50,937.9 | 38,288.3 | 12,649.6 |

1/ Forecasts a higher growth rate of the economy and of resulting internet sales.

Source: Donald Bruce, William F. Fox, William B. Stokely and LeAnn Luna, "State and Local Government Sales Tax Revenue Losses from Electronic Commerce" (April 13, 2009) Center for Business and Economic Research, College of Business Administration, University of Tennessee
<http://cber.bus.utk.edu/ecomm/ecom0409.pdf> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.46-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2017

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

| Year | Assessor's gross valuation 1/ | | | Valuation for tax rate purposes |
|---------|-------------------------------|------------|-------------|---------------------------------|
| | Total | Land | Improvement | |
| 1986 | 51,231,020 | 25,507,708 | 25,723,312 | 43,581,421 |
| 1987 | 52,814,463 | 26,442,872 | 26,371,591 | 45,222,885 |
| 1988 | 54,655,038 | 27,396,477 | 27,258,561 | 46,629,959 |
| 1989 | 67,628,063 | 36,730,370 | 30,897,693 | 50,219,249 |
| 1990 | 76,926,745 | 42,778,927 | 34,147,818 | 57,526,564 |
| 1991 | 99,942,540 | 61,554,968 | 38,387,572 | 71,080,524 |
| 1992 | 132,952,299 | 88,359,248 | 44,593,051 | 95,943,417 |
| 1993 | 130,733,131 | 84,299,686 | 46,433,445 | 111,593,106 |
| 1994 | 136,239,310 | 87,785,946 | 48,453,364 | 115,954,097 |
| 1995 | 137,202,083 | 86,552,575 | 50,649,508 | 116,389,670 |
| 1996 | 136,153,769 | 84,102,966 | 52,050,803 | 115,115,001 |
| 1997 | 135,073,354 | 82,035,301 | 53,038,053 | 114,303,125 |
| 1998 | 131,536,224 | 78,049,699 | 53,486,525 | 110,955,447 |
| 1999 | 125,412,154 | 72,253,741 | 53,158,413 | 105,184,585 |
| 2000 | 120,687,029 | 67,673,347 | 53,013,682 | 100,906,373 |
| 2001 | 118,929,005 | 65,241,123 | 53,687,882 | 98,984,387 |
| 2002 | 123,394,937 | 66,563,433 | 56,831,504 | 103,313,817 |
| 2003 | 131,562,028 | 69,116,128 | 62,445,900 | 110,384,134 |
| 2004 | 141,029,581 | 73,014,576 | 68,015,005 | 119,254,215 |
| 2005 | 162,787,538 | (2/) | (2/) | 138,383,238 |
| 2006 | 199,525,855 | (2/) | (2/) | 171,105,210 |
| 2007 | 254,954,333 | (2/) | (2/) | 220,731,778 |
| 2008 | 292,830,383 | (2/) | (2/) | 253,358,852 |
| 2009 | 297,908,333 | (2/) | (2/) | 257,714,285 |
| 2010 | 298,084,580 | (2/) | (2/) | 255,749,570 |
| 2011 | 274,149,769 | (2/) | (2/) | 232,482,952 |
| 2012 | 267,181,978 | (2/) | (2/) | 226,552,118 |
| 2013 | 265,105,539 | (2/) | (2/) | 226,611,749 |
| 2014 | 270,900,638 | (2/) | (2/) | 231,756,610 |
| 2015 | 293,088,510 | (2/) | (2/) | 251,793,531 |
| 2016 3/ | 314,906,372 | (2/) | (2/) | 272,081,895 |
| 2017 | 335,175,378 | (2/) | (2/) | 290,790,922 |

1/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

2/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

3/ Revised from previous *Data Book*.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2016-2017" <<https://www.realpropertyhonolulu.com/rpa-report/>> accessed October 18, 2016; and earlier reports; and reports as the Department of Finance.

**Table 9.47-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2014 TO 2017, AND BY COUNTY, 2017**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

| Subject | 2014 | 2015 | 2016 | 2017 |
|----------------------------------|-----------------|-------------|---------------|--------------|
| Assessor's gross valuation 1/ 2/ | 270,900,638 | 293,088,510 | 314,906,372 | 335,175,378 |
| Land | (3/) | (3/) | (3/) | (3/) |
| Improvement | (3/) | (3/) | (3/) | (3/) |
| Exemptions 1/ | 37,697,576 | 39,744,628 | 41,157,593 | 42,524,978 |
| Assessor's net taxable valuation | 233,203,062 | 253,343,881 | 273,748,781 | 292,650,400 |
| Half of valuation on appeal | 1,446,451 | 1,550,351 | 1,666,887 | 1,859,478 |
| Number of appeals | 2,452 | 3,141 | 3,991 | 4,569 |
| Valuation for tax rate purposes | 231,756,610 | 251,793,531 | 272,081,895 | 290,790,922 |
| Land | (3/) | (3/) | (3/) | (3/) |
| Improvement | (3/) | (3/) | (3/) | (3/) |
| Amount to be raised by taxation | 1,365,637 | 1,506,478 | 1,615,518 | 1,737,349 |
| 2017, by county | Honolulu | Maui | Hawaii | Kauai |
| Assessor's gross valuation 1/ 2/ | 227,870,863 | 51,429,159 | 34,582,092 | 21,293,260 |
| Land | (3/) | 21,663,569 | 13,904,656 | (4/) |
| Improvement | (3/) | 29,765,590 | 20,677,436 | (4/) |
| Exemptions 1/ | 27,230,653 | 6,431,175 | 5,817,853 | 3,045,295 |
| Assessor's net taxable valuation | 200,640,210 | 44,997,984 | 28,764,239 | 18,247,965 |
| Half of valuation on appeal | 1,013,633 | 634,447 | 90,355 | 121,087 |
| Number of appeals | 3,112 | 707 | 358 | 392 |
| Valuation for tax rate purposes | 199,626,577 | 44,363,537 | 28,673,884 | 18,126,878 |
| Land | (3/) | 20,081,964 | 13,002,282 | (4/) |
| Improvement | (3/) | 24,281,573 | 15,671,602 | (4/) |
| Amount to be raised by taxation | 1,082,733 | 271,706 | 263,665 | 119,244 |

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2014 as of January 29, 2013 for Honolulu; as of February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii. Assessed value for 2015 as of January 31, 2014 for Honolulu; February 20, 2014 for Kauai; April 19, 2014, for Maui; and April 21, 2014 for Hawaii County. Assessed value for 2016 as of January 29, 2015 for Honolulu; February 13, 2015 for Kauai; April 19, 2015, for Maui; and April 21, 2015 for Hawaii County. Assessed value for 2017 as of January 28, 2016 for Honolulu; February 18, 2016 for Kauai; April 19, 2016, for Maui; and April 21, 2015 for Hawaii County.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

4/ Single rate for each class.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2016-2017" and individual county valuations

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 18, 2016; and earlier reports; and reports as the Department of Finance.

Table 9.48-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2016 AND 2017

[For fiscal year ending June 30]

| Type of exemption | 2016 | | 2017 | |
|-----------------------------------|---------|------------------------|---------|------------------------|
| | Number | Amount 1/ (\$1,000) | Number | Amount 1/ (\$1,000) |
| All exemptions, Statewide | 263,432 | 74,963,484 | 264,756 | 78,433,812 |
| Federal government | 621 | 7,205,554 | 618 | 7,675,122 |
| State government | 8,498 | 17,540,094 | 8,537 | 18,490,413 |
| County government | 3,977 | 6,426,054 | 3,980 | 6,869,295 |
| Government leases - total | 142 | 125,200 | 138 | 131,899 |
| Government leases - portion | 130 | 55,504 | 131 | 75,526 |
| Hawaiian Homes Commission | 1,961 | 1,004,464 | 1,887 | 1,161,349 |
| Hawaiian Homes Land - basic | 1,300 | 223,535 | 1,892 | 354,564 |
| Hawaiian Homes Land - multiple | 699 | 135,561 | 141 | 23,197 |
| Hawaiian Homes Land - total land | 6,019 | 2,004,546 | 6,178 | 2,070,057 |
| Hawaiian Homes Land - vacant land | 250 | 25 | 243 | 25 |
| Hawaiian Homes - 7 year | 572 | 233,614 | 495 | 228,615 |
| Homes - fee (basic) | 150,356 | 16,466,276 | 177,114 | 20,095,426 |
| Homes - fee (multiple) | 60,452 | 8,255,278 | 35,683 | 5,018,883 |
| Homes - leasehold (basic) | 3,354 | 353,850 | 3,426 | 369,357 |
| Homes - leasehold (multiple) | 1,527 | 228,479 | 1,323 | 204,316 |
| In lieu of home ex - fee | 1,678 | 291,404 | 1,205 | 212,018 |
| In lieu of home ex - lease | 72 | 12,562 | 54 | 9,532 |
| Additional home exemption | 1,604 | 184,088 | 1,418 | 162,768 |
| Blind | 353 | 9,998 | 344 | 9,827 |
| Deaf | 2,213 | 80,494 | 140 | 3,936 |
| Leprosy | 4 | 100 | 4 | 100 |
| Totally disabled | 2,949 | 81,018 | 4,818 | 154,042 |
| Totally disabled veterans | 2,057 | 1,073,112 | 2,166 | 1,199,105 |
| Cemeteries | 110 | 56,611 | 111 | 58,607 |
| Charitable organizations | 1,529 | 2,678,297 | 1,536 | 2,886,465 |
| Childcare | 18 | 900 | 17 | 850 |
| Child care center, non-profit | 5 | 18,803 | 5 | 23,851 |
| Child care center, for-profit | 8 | 15,047 | 11 | 20,071 |
| Churches | 1,546 | 2,529,364 | 1,559 | 2,730,925 |
| Civil - condemnation | 24 | 25,097 | 23 | 26,034 |
| Credit unions | 126 | 224,740 | 124 | 258,900 |
| Crop shelters | 33 | 3,912 | 31 | 3,862 |
| Enterprise Zone | 1 | 518 | 1 | 530 |
| Foreign consulates | 31 | 47,272 | 31 | 48,717 |

Continued on next page.

**Table 9.48-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2016 AND 2017 -- Con.**

| Type of exemption | 2016 | | 2017 | |
|------------------------------------|--------|------------------------|--------|------------------------|
| | Number | Amount 1/ (\$1,000) | Number | Amount 1/ (\$1,000) |
| Forest reserve | 5 | 6,674 | 5 | 6,644 |
| Historic residential properties | 311 | 472,262 | 336 | 537,530 |
| Historic commercial properties | 7 | 21,034 | 7 | 22,047 |
| Kuleana | 142 | 80,307 | 144 | 85,158 |
| Hospitals | 126 | 903,063 | 133 | 954,642 |
| Landscaping, open-space | 24 | 21,433 | 24 | 20,265 |
| Low-moderate income housing | 345 | 2,216,218 | 326 | 2,337,672 |
| Public utilities | 809 | 1,941,199 | 782 | 2,040,199 |
| Roadways and waterways | 7,049 | 41,900 | 7,222 | 44,379 |
| Safe room | 52 | 2,080 | 58 | 2,280 |
| Schools | 250 | 1,270,494 | 239 | 1,413,273 |
| Setbacks | 1 | 316 | 1 | 407 |
| Slaughterhouse | 1 | 2,591 | 1 | 2,610 |
| Taro | 52 | 88 | 57 | 212 |
| Tree farm | 16 | 31,042 | 15 | 22,539 |
| Miscellaneous | 10 | 2,242 | 9 | 5,197 |
| Alternate energy | 8 | 348,686 | 8 | 348,729 |
| Commercial alternative energy | 4 | 9,478 | 4 | 10,829 |
| Commercial alter. energy - in lieu | 1 | 1,007 | 1 | 1,016 |
| Mult. bldg. pcl. income exemption | - | - | - | - |

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual)
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 18, 2016.

**Table 9.49-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2016 AND 2017**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2016 as of January 29, 2015 for Honolulu; February 13, 2015 for Kauai; April 19, 2015, for Maui; and April 21, 2015 for Hawaii County. Assessed value for 2017 as of January 28, 2016 for Honolulu; February 13, 2015 for Kauai; April 19, 2016, for Maui; and April 21, 2015 for Hawaii County. All counties use the land use class unless footnoted]

| Land use class | Gross valuation 1/ | Net valuation | Valuation for tax rate | To be raised by taxation |
|----------------------------|--------------------|---------------|------------------------|--------------------------|
| 2016 - All classes | 314,906,372 | 273,748,781 | 272,081,895 | 1,615,518 |
| Affordable rental 2/ | 207,900 | 206,019 | 206,019 | 1,267 |
| Residential | 178,264,515 | 155,898,320 | 155,638,444 | 617,825 |
| Residential A 3/ | 15,373,451 | 14,789,620 | 14,634,916 | 87,809 |
| Apartment 2/ 4/ | 10,072,046 | 9,875,500 | 9,840,510 | 78,673 |
| Commercial | 24,359,663 | 21,461,926 | 20,999,621 | 236,460 |
| Industrial | 12,611,254 | 11,769,965 | 11,628,561 | 130,609 |
| Agricultural/native forest | 11,346,265 | 10,360,899 | 10,247,525 | 76,842 |
| Vacant agricultural 3/ | 62,140 | 62,140 | 60,689 | 516 |
| Conservation/preservation | 1,460,007 | 1,323,646 | 1,236,114 | 8,700 |
| Hotel and resort | 22,713,274 | 22,646,347 | 22,342,228 | 243,997 |
| Homeowner 2/ 4/ | 24,329,955 | 14,769,147 | 14,757,370 | 59,941 |
| Homestead 5/ | 6,300,273 | 4,176,046 | 4,173,953 | 12,731 |
| Public service 3/ | 888,389 | 1 | 1 | - |
| Commercialized resid. 4/ | 120,166 | 120,166 | 120,166 | 523 |
| Vacation rental 5/ | 2,760,555 | 2,754,556 | 2,749,770 | 24,335 |
| Time share 4/ | 1,773,726 | 1,773,726 | 1,693,560 | 24,641 |
| Residential investor 5/ | 1,047,454 | 907,267 | 899,168 | 6,339 |
| Commercialized home use 5/ | 1,215,341 | 853,491 | 853,279 | 4,309 |
| 2017 - All classes | 335,175,378 | 292,650,400 | 290,790,922 | 1,737,349 |
| Affordable rental 2/ | 222,930 | 222,236 | 222,207 | 1,367 |
| Residential | 187,546,401 | 164,731,674 | 164,411,980 | 654,709 |
| Residential A 3/ | 16,506,640 | 15,833,574 | 15,713,428 | 94,281 |
| Apartment 2/ 4/ | 10,723,957 | 10,521,187 | 10,499,164 | 84,166 |
| Commercial | 27,110,146 | 23,793,755 | 23,130,195 | 259,444 |
| Industrial | 13,789,466 | 12,866,806 | 12,577,239 | 140,286 |
| Agricultural/native forest | 12,161,374 | 11,133,073 | 10,990,131 | 82,484 |
| Vacant agricultural 3/ | 51,529 | 51,529 | 50,311 | 428 |
| Conservation/preservation | 1,524,668 | 1,379,220 | 1,281,983 | 9,001 |
| Hotel and resort | 24,732,043 | 24,663,705 | 24,496,154 | 268,193 |
| Homeowner 2/ 4/ | 26,108,948 | 16,367,000 | 16,355,936 | 65,432 |
| Homestead 5/ | 6,413,510 | 4,244,917 | 4,243,899 | 12,944 |
| Public service 3/ | 965,430 | 38 | 38 | - |
| Commercialized resid. 4/ | 163,441 | 163,441 | 163,441 | 711 |
| Vacation rental 5/ | 2,815,541 | 2,808,807 | 2,805,338 | 24,827 |
| Time share 4/ | 1,908,345 | 1,908,345 | 1,896,669 | 27,141 |
| Residential investor 5/ | 1,175,877 | 1,045,051 | 1,037,268 | 7,313 |
| Commercialized home use 5/ | 1,255,131 | 916,043 | 915,542 | 4,623 |

- 1/ Excludes nontaxable properties.
- 2/ Hawaii County category.
- 3/ City and County of Honolulu category.
- 4/ Maui County category.
- 5/ Kauai County category.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, "Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii" (annual) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 18, 2016.

**Table 9.50-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY
AND COUNTY OF HONOLULU: 2012**

[For fiscal year ending June 30]

| Rank | Taxpayer | Original debit 1/ (dollars) | Land area (acres) | Gross assessed value 2/ (dollars) |
|-------------|--|--|------------------------------|--|
| | Top 20 real property taxpayers | 112,299,603 | 52,289.12 | 11,665,147,300 |
| 1 | Kyo-Ya Company | 12,703,336 | 23.64 | 1,007,129,300 |
| 2 | Bishop Estate | 12,437,203 | 39,967.02 | 1,339,214,700 |
| 3 | Hilton Hawaiian Village | 11,076,557 | 20.14 | 908,020,100 |
| 4 | Outrigger Hotels Hawaii | 7,243,937 | 9.22 | 593,277,800 |
| 5 | First Hawaiian Bank | 5,841,875 | 48.02 | 472,437,400 |
| 6 | Ko Olina Hotel | 5,609,593 | 407.48 | 449,340,300 |
| 7 | Irongate | 5,078,491 | 0.00 | 401,600 |
| 8 | United States of America | 5,050,302 | 7,302.72 | 2,837,089,800 |
| 9 | DEG, LLC | 4,834,423 | 59.67 | 537,956,600 |
| 10 | Reynolds/Shidler | 4,696,132 | 44.68 | 415,607,500 |
| 11 | General Growth Properties | 4,685,639 | 37.36 | 385,412,400 |
| 12 | Weinberg, Harry & Jeanette Foundation, Inc. | 4,613,637 | 1,817.53 | 407,263,500 |
| 13 | Marriott Ownership Resorts | 4,324,131 | 33.85 | 348,699,500 |
| 14 | Hawaii MMGD, LLC | 3,886,633 | 154.73 | 264,858,700 |
| 15 | James Campbell Estate | 3,855,500 | 2,124.48 | 354,719,500 |
| 16 | Bank of Hawaii | 3,519,072 | 111.36 | 302,667,300 |
| 17 | Wal-Mart | 3,394,548 | 73.18 | 273,681,700 |
| 18 | W2007 WKH Owner, LLC | 3,375,022 | 4.02 | 272,179,200 |
| 19 | Watercress Associates | 3,084,690 | 44.63 | 253,405,300 |
| 20 | Halekulani Corp. | 2,988,883 | 5.39 | 241,785,100 |

1/ Original debit as of July, 2011.

2/ Land and improvements. Assessed valuation as of October 1, 2010. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Administration & Technical Branch, records.

Table 9.51-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2015

| Year | Effective tax rate per \$100 1/ | | | Nominal tax rate per \$100 | Assessment level (percent) |
|------|---------------------------------|----------|---------|----------------------------|----------------------------|
| | Median 2/ | Honolulu | Rank 3/ | | |
| 1985 | (NA) | 0.61 | 50 | 1.06 | 61.2 |
| 1986 | (NA) | 0.60 | 51 | 0.66 | 90.8 |
| 1987 | (NA) | 0.59 | 51 | 0.66 | 89.0 |
| 1988 | (NA) | 0.59 | 51 | 0.66 | 89.0 |
| 1989 | (NA) | 0.64 | 48 | 0.64 | 100.0 |
| 1990 | (NA) | 0.48 | 51 | 0.48 | 100.0 |
| 1991 | (NA) | 0.37 | 51 | 0.37 | 100.0 |
| 1992 | 1.49 | 0.30 | 51 | 0.35 | 84.3 |
| 1993 | (4/) | (4/) | (4/) | (4/) | (4/) |
| 1994 | 1.60 | 0.33 | 51 | 0.35 | 93.4 |
| 1995 | 1.59 | 0.33 | 51 | 0.35 | 93.4 |
| 1996 | 1.54 | 0.33 | 51 | 0.35 | 95.0 |
| 1997 | 1.42 | 0.39 | 51 | 0.39 | 100.0 |
| 1998 | 1.41 | 0.46 | 51 | 0.46 | 100.0 |
| 1999 | 1.55 | 0.37 | 51 | 0.37 | 100.0 |
| 2000 | 1.52 | 0.37 | 51 | 0.37 | 100.0 |
| 2001 | 1.50 | 0.37 | 51 | 0.37 | 100.0 |
| 2002 | 1.54 | 0.37 | 51 | 0.37 | 100.0 |
| 2003 | 1.50 | 0.38 | 51 | 0.38 | 100.0 |
| 2004 | 1.54 | 0.38 | 51 | 0.38 | 100.0 |
| 2005 | 1.50 | 0.38 | 51 | 0.38 | 100.0 |
| 2006 | 1.50 | 0.36 | 51 | 0.36 | 100.0 |
| 2007 | 1.39 | 0.33 | 51 | 0.33 | 100.0 |
| 2008 | 1.32 | 0.33 | 51 | 0.33 | 100.0 |
| 2009 | 1.40 | 0.34 | 51 | 0.34 | 100.0 |
| 2010 | 1.67 | 0.34 | 51 | 0.34 | 100.0 |
| 2011 | 1.71 | 0.35 | 51 | 0.35 | 100.0 |
| 2012 | 1.56 | 0.35 | 50 | 0.35 | 100.0 |
| 2013 | 1.40 | 0.35 | 48 | 0.35 | 100.0 |
| 2014 | 1.40 | 0.35 | 50 | 0.35 | 100.0 |
| 2015 | 1.34 | 0.35 | 50 | 0.35 | 100.0 |

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/node/215912>> accessed February 10, 2017.

Table 9.52-- REAL PROPERTY TAX RATES, BY COUNTY: 2017

[In dollars per \$1,000 net taxable value. As of March 4, 2016. For fiscal year ending June 30]

| Class | Honolulu | Kauai |
|----------------------------------|-----------------|---------------|
| Property 1/ Residential | 3.50 | 6.05 |
| Vacation rental | (X) | 8.85 |
| Commercial | 12.40 | 8.10 |
| Industrial | 12.40 | 8.10 |
| Agricultural 2/ Preservation | 5.70 | 6.75 |
| Conservation | 5.70 | (X) |
| Hotel and resort | 12.90 | 10.85 |
| Public service | 0.00 | (X) |
| Vacant agricultural | 8.50 | (X) |
| Homestead | (X) | 3.05 |
| Residential A | 6.00 | (X) |
| Residential investor | (X) | 7.05 |
| Commercialized home use | (X) | 5.05 |
| Class | Maui | Hawaii |
| Building and land Residential | 5.30 | 10.05 |
| Apartment | 6.00 | 10.85 |
| Commercial | 6.60 | 10.05 |
| Industrial | 6.69 | 10.05 |
| Agricultural 2/ Conservation | 5.66 | 9.25 |
| Hotel and resort | 5.80 | 10.85 |
| Homestead | 8.71 | 10.85 |
| Homeowner | (X) | (X) |
| Time share | 2.70 | 6.15 |
| Commercialized residential | 14.31 | (X) |
| Affordable rental housing | 4.35 | (X) |
| | (X) | 6.15 |

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class, and Kauai consolidated classes as of July 1, 2014.

2/ 'Agricultural or Native Forests' in County of Hawaii.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2016 to June 30, 2017"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 18, 2016.

Table 9.53-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2010

[For fiscal years ending September 30. In thousands of dollars and percent]

| Year | Total direct expenditures or obligations | Percent change from previous year | Year | Total direct expenditures or obligations | Percent change from previous year |
|------|--|-----------------------------------|------|--|-----------------------------------|
| 1983 | 4,013,543 | (NA) | 1997 | 8,159,285 | 2.1 |
| 1984 | 4,140,182 | 3.2 | 1998 | 8,449,229 | 3.6 |
| 1985 | 4,575,478 | 10.5 | 1999 | 8,659,684 | 2.5 |
| 1986 | 4,646,930 | 1.6 | 2000 | 9,036,388 | 4.4 |
| 1987 | 4,811,882 | 3.5 | 2001 | 9,728,839 | 7.7 |
| 1988 | 5,064,944 | 5.3 | 2002 | 10,474,798 | 7.7 |
| 1989 | 5,570,896 | 10.0 | 2003 | 11,269,306 | 7.6 |
| 1990 | 5,633,927 | 1.1 | 2004 | 12,176,350 | 8.0 |
| 1991 | 6,198,142 | 10.0 | 2005 | 12,699,321 | 4.3 |
| 1992 | 6,636,322 | 7.1 | 2006 | 13,495,147 | 6.3 |
| 1993 | 7,283,475 | 9.8 | 2007 | 14,061,883 | 4.2 |
| 1994 | 7,643,718 | 4.9 | 2008 | 15,009,273 | 6.7 |
| 1995 | 7,449,512 | -2.5 | 2009 | 18,985,405 | 26.5 |
| 1996 | 7,990,275 | 7.3 | 2010 | 20,855,223 | 9.8 |

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.54-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2010

[In millions of dollars. For fiscal year ending September 30]

| Year | Total direct expenditures or obligations | Retirement & disability payments for individuals | Other direct payments for individuals | Direct payments for other than individuals | Grants - block, formula, project, & cooperative agreements | Procurement contracts | Salaries & wages |
|------|--|--|---------------------------------------|--|--|-----------------------|------------------|
| 1983 | 4,013.5 | 961.2 | 291.8 | 14.9 | 475.1 | 534.5 | 1,735.9 |
| 1984 | 4,140.2 | 1,023.4 | 297.9 | 49.9 | 383.0 | 577.4 | 1,808.6 |
| 1985 | 4,575.5 | 1,108.1 | 336.1 | 48.4 | 468.0 | 672.4 | 1,942.4 |
| 1986 | 4,646.9 | 1,175.2 | 342.0 | 49.4 | 500.7 | 619.0 | 1,960.7 |
| 1987 | 4,811.9 | 1,260.0 | 357.5 | 55.8 | 540.6 | 525.0 | 2,073.1 |
| 1988 | 5,064.9 | 1,346.9 | 368.2 | 67.7 | 613.3 | 591.2 | 2,077.7 |
| 1989 | 5,570.9 | 1,453.3 | 431.1 | 70.1 | 707.3 | 624.3 | 2,284.9 |
| 1990 | 5,633.9 | 1,538.1 | 520.7 | 79.1 | 783.0 | 547.3 | 2,165.8 |
| 1991 | 6,198.1 | 1,660.2 | 589.8 | 83.2 | 786.2 | 760.9 | 2,317.9 |
| 1992 | 6,636.3 | 1,735.5 | 772.7 | 90.2 | 974.5 | 694.9 | 2,368.6 |
| 1993 | 7,283.5 | 1,842.6 | 825.3 | 130.9 | 1,357.2 | 742.5 | 2,385.0 |
| 1994 | 7,643.7 | 1,970.5 | 852.0 | 122.5 | 1,295.0 | 905.4 | 2,498.3 |
| 1995 | 7,449.5 | 2,043.3 | 1,069.2 | 57.4 | 1,192.1 | 777.3 | 2,310.2 |
| 1996 | 7,990.3 | 2,138.5 | 1,099.1 | 101.3 | 1,215.4 | 1,027.4 | 2,408.6 |
| 1997 | 8,159.3 | 2,261.9 | 1,127.6 | 105.8 | 1,256.1 | 1,077.3 | 2,330.5 |
| 1998 | 8,449.2 | 2,348.4 | 1,078.8 | 101.9 | 1,310.3 | 1,052.6 | 2,557.2 |
| 1999 | 8,659.7 | 2,430.5 | 1,077.7 | 122.4 | 1,451.7 | 1,141.4 | 2,436.1 |
| 2000 | 9,036.4 | 2,582.9 | 1,069.7 | 128.5 | 1,532.5 | 1,293.8 | 2,429.0 |
| 2001 | 9,728.8 | 2,798.7 | 1,132.5 | 142.1 | 1,663.7 | 1,466.9 | 2,525.0 |
| 2002 | 10,474.8 | 2,899.3 | 1,305.6 | 129.1 | 1,836.1 | 1,621.2 | 2,683.5 |
| 2003 | 11,269.3 | 3,014.1 | 1,344.9 | 157.3 | 1,911.0 | 1,978.4 | 2,863.7 |
| 2004 | 12,176.3 | 3,202.2 | 1,403.2 | 203.4 | 2,147.6 | 2,066.0 | 3,153.9 |
| 2005 | 12,699.3 | 3,318.7 | 1,474.1 | 178.1 | 2,167.9 | 2,322.3 | 3,238.4 |
| 2006 | 13,495.1 | 3,533.6 | 1,574.8 | 215.6 | 2,312.3 | 2,147.8 | 3,711.0 |
| 2007 | 14,061.9 | 3,752.4 | 1,590.7 | 321.5 | 2,452.4 | 2,327.7 | 3,617.3 |
| 2008 | 15,009.3 | 3,872.8 | 1,903.1 | 361.7 | 2,282.9 | 2,455.9 | 4,132.8 |
| 2009 | 18,985.4 | 4,221.6 | 2,341.5 | 275.1 | 3,261.1 | 2,729.8 | 6,156.3 |
| 2010 | 20,855.2 | 4,368.4 | 2,462.8 | 356.1 | 3,025.6 | 2,744.8 | 7,897.6 |

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed September 27, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.55- PER CAPITA DIRECT FEDERAL EXPENDITURE IN HAWAII AND THE UNITED STATES, BY TYPE: 2008 TO 2010

[For fiscal year ending September 30. Direct expenditures exclude federal assistance such as loans and insurance]

| Category | Hawaii (dollars) | United States (dollars) | Hawaii as percent of U.S. | Hawaii rank 1/ |
|----------------------------|------------------|-------------------------|---------------------------|----------------|
| Total 2008 2/ | 11,651.37 | 9,041.50 | 128.87 | 6 |
| Retirement and disability | 3,006.35 | 2,667.33 | 112.71 | 16 |
| Other direct payments | 1,758.16 | 2,062.78 | 85.23 | 34 |
| Grants | 1,772.16 | 1,868.49 | 94.84 | 23 |
| Procurement | 1,906.50 | 1,619.90 | 117.69 | 11 |
| Salaries and wages | 3,208.20 | 823.01 | 389.81 | 2 |
| Department of Defense | 4,740.92 | 1,574.13 | 301.18 | 3 |
| All other Federal agencies | 6,910.45 | 7,467.38 | 92.54 | 35 |
| Total 2009 2/ 3/ | 14,658.53 | 10,426.50 | 140.59 | (4/) |
| Retirement and disability | 3,259.44 | 2,869.99 | 113.57 | (4/) |
| Other direct payments | 2,020.29 | 2,573.03 | 78.52 | (4/) |
| Grants | 2,517.91 | 2,314.74 | 108.78 | (4/) |
| Procurement | 2,107.63 | 1,693.48 | 124.46 | (4/) |
| Salaries and wages | 4,753.25 | 975.27 | 487.38 | (4/) |
| Department of Defense | 6,423.57 | (4/) | (4/) | (4/) |
| All other Federal agencies | 8,234.96 | (4/) | (4/) | (4/) |
| Total 2010 2/ | 15,331.33 | 10,459.69 | 146.58 | 5 |
| Retirement and disability | 3,211.37 | 2,935.25 | 109.41 | 21 |
| Other direct payments | 2,072.20 | 2,633.32 | 78.69 | 38 |
| Grants | 2,224.18 | 2,187.11 | 101.69 | 23 |
| Procurement | 2,017.80 | 1,604.73 | 125.74 | 10 |
| Salaries and wages | 5,805.78 | 1,099.28 | 528.14 | 1 |
| Department of Defense | 7,353.81 | 1,772.90 | 414.79 | 1 |
| All other Federal agencies | 7,977.52 | 8,686.78 | 91.84 | 35 |

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population is as of July 1 for 2008 and 2009. Hawaii at 1,288,198 and 1,295,178 and the United States at 304,059,724 and 307,006,550 respectively. Population as of April 1, 2010 for Hawaii at 1,360,301 and the U.S. at 308,745,538. Hawaii had 0.4 percent of the U. S. resident population 2008-2010.

3/ Revised in *Data Book 2011* to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data. The revisions are not represented in the PDF version of the publication, but are available via the On-Line Query System and downloads.

4/ The Census Bureau did not revise Tables 10, 12 or 14 so revised rankings are not readily available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed June 15, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.56-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2010**

[In persons and thousands of dollars. For fiscal year ending September 30]

| Category | State Total | City and County of Honolulu | Hawaii County | Maui County 1/ | Kauai County | State undistri- buted |
|--|------------------------|--|--------------------------|---------------------------|-------------------------|--------------------------------------|
| Resident population (as of July 1, 2010) | 1,360,301 | 953,207 | 185,079 | 154,924 | 67,091 | - |
| Total direct exp. or oblig. | 20,855,223 | 17,392,945 | 1,258,859 | 772,374 | 523,662 | 907,383 |
| Retirement/disability payments for individuals | 4,368,434 | 3,218,457 | 581,408 | 374,912 | 193,579 | 78 |
| Other direct payments for individuals | 2,462,760 | 1,397,696 | 275,855 | 171,635 | 97,334 | 520,241 |
| Direct payments other than for individuals | 356,058 | 122,600 | 6,859 | 6,868 | 1,554 | 218,176 |
| Grants (block, formula, project, & cooperative agreements) | 3,025,551 | 2,409,312 | 242,374 | 129,200 | 77,935 | 166,731 |
| Procurement contracts | 2,744,816 | 2,568,145 | 47,551 | 22,960 | 106,161 | - |
| Salaries and wages | 7,897,604 | 7,676,736 | 104,812 | 66,800 | 47,099 | 2,157 |
| Exhibit: Total direct expenditures or obligations | 20,855,223 | 17,392,945 | 1,258,859 | 772,374 | 523,662 | 907,383 |
| Defense | 9,994,953 | 9,735,818 | 90,543 | 33,615 | 132,821 | 2,157 |
| Non-defense | 10,860,270 | 7,657,128 | 1,168,316 | 738,759 | 390,841 | 905,226 |
| Addendum: Other federal assistance | 13,444,838 | 8,484,937 | 1,078,552 | 2,619,264 | 1,095,133 | 166,952 |
| Direct loans | 200,495 | 121,044 | 27,774 | 44,850 | 3,827 | 3,000 |
| Guaranteed/insured loans | 1,370,455 | 904,052 | 128,339 | 154,021 | 144,775 | 39,268 |
| Insurance | 11,873,888 | 7,459,840 | 922,440 | 2,420,392 | 946,531 | 124,684 |

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2010, State and County Areas* (September 2011) <<http://www.census.gov/govs/cffr/>> and On-Line Query System <<http://harvester.census.gov/cffr/>> accessed September 23, 2011.

**Table 9.57-- FEDERAL SPENDING FOR HAWAII AND THE UNITED STATES,
TOTAL AND PER CAPITA, BY TYPE: 2015**

[For fiscal year ending September 30]

| Category | Hawaii | United States | Hawaii as percent of U.S. |
|---|---------------|----------------------|----------------------------------|
| Total (in thousands of dollars) | 20,099,041 | 3,390,935,577 | 0.6 |
| Salaries and wages | 5,928,346 | 310,492,000 | 1.9 |
| Contracts | 1,982,557 | 392,806,379 | 0.5 |
| Grants | 2,753,522 | 602,765,254 | 0.5 |
| Nonretirement benefits | 3,618,830 | 930,115,856 | 0.4 |
| Retirement benefits | 5,815,787 | 1,154,756,088 | 0.5 |
| Federal spending relative to Gross Domestic Product (in percent) | 24.9 | 18.9 | 131.7 |
| Per capita 1/ (in dollars) | 14,103 | 10,567 | 133.5 |
| Salaries and wages | 4,160 | 968 | 429.9 |
| Contracts | 1,391 | 1,224 | 113.6 |
| Grants | 1,932 | 1,878 | 102.9 |
| Nonretirement benefits | 2,539 | 2,898 | 87.6 |
| Retirement benefits | 4,081 | 3,599 | 113.4 |

1/ Based on July 1, 2015 population for the United States of 320,896,618 and for Hawaii 1,425,157. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016" (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

Source: The Council of State Governments, "Federal Spending in the States, 2005 to 2015" (May 2017) <<http://knowledgecenter.csg.org/kc/content/federal-spending-states-2015>> accessed June 7, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.58-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

| State/territory | Number of awards | Total funds awarded (\$1,000) | Funds awarded per capita | Total funds received (\$1,000) | Local amount (\$1,000) | Recipient reported jobs |
|-------------------------------|------------------|-------------------------------|--------------------------|--------------------------------|------------------------|-------------------------|
| Total of the 50 states & D.C. | 277,461 | 271,025,053 | 60,079 | 242,684,440 | 270,994,437 | 59,849.98 |
| Hawaii | 1,281 | 1,434,958 | 1,104 | 1,273,426 | 1,452,661 | 726.89 |
| Hawaii as % of total | 0.5 | 0.5 | 1.8 | 0.5 | 0.5 | 1.2 |
| Alabama | 3,689 | 3,608,061 | 763 | 3,370,826 | 3,468,107 | 369.88 |
| Alaska | 3,348 | 2,313,871 | 3,264 | 2,055,099 | 2,318,989 | 328.40 |
| Arizona | 6,786 | 7,682,058 | 1,151 | 7,253,967 | 7,702,033 | 1,236.99 |
| Arkansas | 3,390 | 2,335,194 | 802 | 2,134,987 | 2,345,711 | 455.63 |
| California | 22,593 | 34,552,077 | 927 | 29,460,018 | 33,623,137 | 7,239.00 |
| Colorado | 4,842 | 5,614,993 | 1,102 | 4,790,282 | 5,682,486 | 4,441.42 |
| Connecticut | 3,214 | 2,531,886 | 718 | 2,376,273 | 2,517,266 | 237.81 |
| Delaware | 931 | 941,594 | 1,056 | 839,990 | 958,813 | 219.09 |
| District of Columbia | 2,730 | 5,976,936 | 9,789 | 4,907,042 | 5,580,550 | 1,538.86 |
| Florida | 9,148 | 11,023,983 | 590 | 10,063,849 | 11,339,575 | 3,659.03 |
| Georgia | 6,635 | 7,000,262 | 707 | 6,150,322 | 6,929,785 | 1,052.21 |
| Hawaii | 1,281 | 1,434,958 | 1,104 | 1,273,426 | 1,452,661 | 726.89 |
| Idaho | 2,279 | 1,699,828 | 1,090 | 1,632,463 | 1,740,900 | 218.01 |
| Illinois | 9,811 | 11,987,949 | 926 | 9,446,008 | 11,913,927 | 2,485.45 |
| Indiana | 4,877 | 4,496,611 | 698 | 4,217,812 | 4,437,005 | 544.03 |
| Iowa | 3,368 | 2,266,918 | 750 | 2,043,123 | 2,212,072 | 186.67 |
| Kansas | 3,208 | 2,320,457 | 817 | 2,097,105 | 2,362,115 | 151.57 |
| Kentucky | 4,033 | 3,573,839 | 824 | 3,278,380 | 3,605,339 | 1,229.80 |
| Louisiana | 3,210 | 3,307,791 | 730 | 3,027,881 | 3,326,891 | 735.35 |
| Maine | 2,285 | 1,452,393 | 1,106 | 1,408,756 | 1,508,109 | 143.88 |
| Maryland | 6,266 | 6,995,065 | 1,219 | 6,117,206 | 7,726,103 | 2,115.91 |
| Massachusetts | 8,458 | 7,619,533 | 1,149 | 6,767,731 | 7,778,124 | 1,653.02 |
| Michigan | 8,448 | 8,648,309 | 871 | 7,880,583 | 8,840,261 | 1,864.73 |
| Minnesota | 5,436 | 3,999,127 | 756 | 3,821,466 | 4,083,535 | 331.81 |
| Mississippi | 3,327 | 2,714,966 | 917 | 2,405,414 | 2,706,858 | 278.59 |
| Missouri | 6,243 | 4,931,750 | 820 | 4,661,760 | 4,942,597 | 718.51 |
| Montana | 2,911 | 1,522,681 | 1,554 | 1,390,035 | 1,522,488 | 421.09 |
| Nebraska | 2,545 | 1,332,925 | 736 | 1,285,001 | 1,352,120 | 190.79 |
| Nevada | 1,392 | 2,898,793 | 1,092 | 2,550,375 | 2,895,996 | 2,764.47 |
| New Hampshire | 1,460 | 978,083 | 739 | 916,371 | 991,045 | 130.35 |
| New Jersey | 5,357 | 5,438,389 | 623 | 5,003,149 | 5,511,653 | 1,015.45 |

Continued on next page.

Table 9.58-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013 -- Con.

| State/territory | Number of awards | Total funds awarded (\$1,000) | Funds awarded per capita | Total funds received (\$1,000) | Local amount (\$1,000) | Recipient reported jobs |
|-------------------------------|------------------|-------------------------------|--------------------------|--------------------------------|------------------------|-------------------------|
| New Mexico | 3,606 | 2,718,625 | 1,337 | 2,562,742 | 2,692,055 | 690.74 |
| New York | 18,386 | 17,160,343 | 877 | 15,365,955 | 17,105,548 | 2,849.12 |
| North Carolina | 6,565 | 7,612,259 | 805 | 6,500,343 | 7,647,251 | 2,368.18 |
| North Dakota | 2,273 | 1,095,491 | 1,676 | 998,883 | 1,063,755 | 396.66 |
| Ohio | 9,476 | 8,751,796 | 759 | 8,070,775 | 8,676,196 | 2,444.99 |
| Oklahoma | 5,972 | 3,023,690 | 812 | 2,847,911 | 3,030,603 | 835.15 |
| Oregon | 5,066 | 3,246,874 | 842 | 3,105,497 | 3,310,119 | 574.53 |
| Pennsylvania | 8,415 | 9,301,835 | 736 | 8,724,121 | 9,318,904 | 1,180.08 |
| Rhode Island | 1,170 | 1,218,625 | 1,153 | 1,074,368 | 1,096,838 | 409.49 |
| South Carolina | 4,544 | 4,656,401 | 1,013 | 4,436,161 | 4,620,238 | 486.72 |
| South Dakota | 2,324 | 1,350,973 | 1,647 | 1,294,530 | 1,429,931 | 119.26 |
| Tennessee | 7,877 | 5,949,266 | 939 | 5,416,772 | 5,905,513 | 1,027.85 |
| Texas | 16,129 | 17,169,673 | 681 | 15,603,072 | 17,309,951 | 4,231.46 |
| Utah | 2,570 | 2,204,644 | 779 | 2,108,947 | 2,223,561 | 192.47 |
| Vermont | 2,434 | 1,041,248 | 1,673 | 916,693 | 1,048,257 | 170.91 |
| Virginia | 6,483 | 6,417,626 | 807 | 5,756,599 | 6,558,261 | 1,054.50 |
| Washington | 10,113 | 8,401,486 | 1,245 | 7,309,671 | 8,120,801 | 1,394.41 |
| West Virginia | 2,324 | 1,804,683 | 989 | 1,667,582 | 1,746,548 | 363.69 |
| Wisconsin | 6,963 | 4,037,047 | 712 | 3,674,634 | 4,051,690 | 356.05 |
| Wyoming | 1,270 | 661,188 | 1,207 | 622,484 | 662,169 | 19.03 |
| Addendum: | | | | | | |
| Total | 279,459 | 274,704,879 | (NA) | 245,960,267 | 274,767,018 | 63,565.00 |
| Total of the 50 states & D.C. | 279,459 | 274,704,879 | 60,794 | 245,960,267 | 274,767,018 | 63,565.29 |
| Territories | 277,461 | 271,025,053 | 60,079 | 242,684,440 | 270,994,437 | 59,849.98 |
| Not assigned | 1,716 | 3,626,509 | 715 | 3,223,772 | 3,645,724 | 3,711.76 |
| | 282 | 53,316 | (NA) | 52,054 | 126,857 | 3.55 |

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)

<<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>> accessed June 4, 2014.

Table 9.59-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR HAWAII AND THE UNITED STATES: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

| U.S. department or agency | Number of awards | Total funds awarded (\$1,000) | Funds awarded per capita | Total funds received (\$1,000) | Local amount (\$1,000) | Recipient reported jobs |
|---|------------------|-------------------------------|--------------------------|--------------------------------|------------------------|-------------------------|
| Total of the 50 states & D.C. | 277,461 | 271,025,053 | 60,079 | 242,684,440 | 270,994,437 | 59,849.98 |
| Hawaii | 1,281 | 1,434,958 | 1,104 | 1,273,426 | 1,452,661 | 726.89 |
| Army Corps of Engineers | 2 | 700 | 1 | 700 | 882 | - |
| Agriculture | 19 | 47,920 | 37 | 16,214 | 48,019 | 104.41 |
| Commerce | 39 | 55,578 | 43 | 53,362 | 53,346 | 85.53 |
| Defense (exc. mil. depts) | 19 | 9,925 | 8 | 9,897 | 9,925 | - |
| Air Force | 111 | 60,771 | 47 | 46,759 | 60,355 | 39.32 |
| Army | 258 | 82,556 | 64 | 69,391 | 73,143 | 10.92 |
| Navy | 73 | 92,104 | 71 | 91,891 | 92,650 | - |
| Education | 31 | 359,807 | 277 | 335,058 | 359,807 | 164.85 |
| Energy | 48 | 67,484 | 52 | 60,346 | 66,172 | 15.38 |
| Health & Human Serv. | 164 | 87,786 | 68 | 83,518 | 92,832 | 16.02 |
| Homeland Security | 16 | 42,814 | 33 | 36,231 | 42,886 | 69.42 |
| Housing & Urban Dev. | 36 | 46,580 | 36 | 46,537 | 46,580 | - |
| Interior | 106 | 23,738 | 18 | 23,437 | 23,634 | - |
| Justice | 74 | 20,278 | 16 | 19,143 | 20,861 | 7.70 |
| Labor | 41 | 19,759 | 15 | 19,644 | 19,759 | - |
| Transportation | 54 | 214,035 | 165 | 205,181 | 214,103 | 108.00 |
| Veterans Affairs | 6 | 1,159 | 1 | 1,155 | 1,159 | - |
| Envir. Prot. Agency (EPA) | 25 | 53,278 | 41 | 53,138 | 53,278 | 1.40 |
| Gen. Serv. Admin. | 94 | 111,801 | 86 | 65,210 | 122,921 | 103.94 |
| Nat'l Foundation on the Arts and the Humanities | 4 | 393 | - | 343 | 419 | - |
| Nat'l Science Foundation | 56 | 35,205 | 27 | 35,145 | 48,642 | - |
| Other indep. agencies | 5 | 1,288 | 1 | 1,127 | 1,288 | - |

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)
<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>
 accessed June 4, 2014.

Table 9.60-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

| Area | Hawaii | | United States | |
|---|-----------|-----------|---------------|-------------|
| | 2009 | 2010 | 2009 | 2010 |
| Total | 2,560,081 | 2,519,624 | 552,108,118 | 630,169,769 |
| Department of Agriculture | 124,030 | 125,369 | 30,774,582 | 32,793,230 |
| Agricultural Marketing Service | 3,813 | 4,876 | 1,278,689 | 1,677,321 |
| Farm Service Agency | 228 | 274 | 10,329 | 10,345 |
| Food Safety & Inspection Service | - | - | 51,320 | 47,490 |
| Food & Nutrition Service | 102,566 | 97,832 | 26,984,219 | 28,606,161 |
| Forest Service | 1,987 | 2,689 | 603,363 | 752,160 |
| National Resources Conservation Service | 1,638 | 3,392 | 173,898 | 163,145 |
| Rural development activities | 1,921 | 3,679 | 540,937 | 758,791 |
| Department of Commerce | 6,589 | 6,840 | 524,135 | 622,521 |
| National Oceanic and Atmospheric Admin. | 1,322 | 3,157 | 228,986 | 203,663 |
| Corporation for National and Community Service | 1,102 | 889 | 197,438 | 226,544 |
| Corporation for Public Broadcasting | - | - | 154,828 | 164,629 |
| Department of Defense | -167 | - | 674,036 | 651,494 |
| U.S. Army National Guard - construction | -167 | - | 663,792 | 640,603 |
| Department of Education | 279,629 | 318,986 | 45,168,154 | 73,209,088 |
| Office of English Language Acquisition | 2,719 | 2,369 | 665,484 | 676,470 |
| Office of Special Educ. Research & Improvement | 2,929 | 3,789 | 442,452 | 674,869 |
| Office of Special Educ. & Rehabilitative Services | 84,497 | 60,429 | 12,535,554 | 19,748,605 |
| Office of Vocational and Adult Education | 9,732 | 8,536 | 1,545,060 | 1,784,669 |
| Office of Elementary and Secondary Education | 151,911 | 212,094 | 27,504,980 | 47,159,446 |
| Impact aid | 63,208 | 38,057 | 1,183,498 | 1,135,862 |
| Programs for American Indians, Alaska | | | | |
| Natives and Native Hawaiians | 14,320 | 14,111 | 128,042 | 132,970 |
| No Child Left Behind Act | 21,475 | 26,288 | 4,794,495 | 5,013,719 |
| Title 1 programs | 47,982 | 52,596 | 12,452,283 | 18,110,464 |
| Other | 1,494 | 76,933 | 7,751,070 | 21,521,221 |
| Office of Postsecondary Education | 22,638 | 26,317 | 1,332,734 | 1,645,800 |
| Office of Student Financial Assistance | 5,203 | 5,452 | 1,141,890 | 1,519,229 |
| Election Assistance Commission | - | 1,075 | 83,915 | 91,414 |
| Department of Energy | 3,563 | 11,814 | 1,044,228 | 3,527,222 |
| Environmental Protection Agency | 27,764 | 49,229 | 3,685,307 | 6,914,563 |
| Equal Employment Opportunity Commission | 115 | 165 | 31,283 | 27,674 |
| Department of Health and Human Services | 1,355,067 | 1,311,727 | 324,765,262 | 348,197,405 |
| Administration for Children and Families | 261,470 | 276,540 | 51,079,406 | 55,815,058 |
| Administration on Aging | 8,070 | 9,013 | 1,425,912 | 1,488,831 |
| Centers for Disease Control & Prevention | - | 16,366 | 1,415,149 | 2,268,365 |
| Centers for Medicare and Medicaid Services | 1,015,064 | 932,948 | 256,123,741 | 278,041,173 |
| Health Resources and Services Administration | 49,965 | 56,257 | 6,304,790 | 7,315,978 |
| Substance Abuse & Mental Health Services Admin. | 20,019 | 20,501 | 3,054,665 | 3,117,395 |

Continued on next page.

Table 9.60-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010 -- Con.

| Area | Hawaii | | United States | |
|--|---------|---------|---------------|------------|
| | 2009 | 2010 | 2009 | 2010 |
| Department of Homeland Security | 97,926 | 121,871 | 17,954,886 | 19,836,875 |
| Coast Guard | 478 | 1,220 | 124,227 | 132,603 |
| Domestic preparedness & anti-terrorism prog. | 90,708 | 116,357 | 11,645,600 | 14,732,653 |
| Federal Emergency Management Agency | 6,740 | 4,294 | 6,185,059 | 4,791,619 |
| Department of Housing and Urban Development | 210,903 | 238,759 | 47,065,091 | 55,271,896 |
| Fair housing and equal opportunity | 384 | 345 | 110,958 | 117,830 |
| Community planning and development | 28,002 | 34,177 | 8,153,253 | 9,453,322 |
| Housing programs | 182,517 | 204,237 | 38,800,880 | 45,700,744 |
| College housing | 828 | - | 53,132 | 2,749 |
| Housing opportunities for persons with AIDS | 1,356 | 1,576 | 317,122 | 294,269 |
| Native American block grant | 3,957 | -2,870 | 827,042 | 1,044,397 |
| Housing for special populations | 10,717 | 6,302 | 979,217 | 960,294 |
| Public housing programs | 154,708 | 188,158 | 33,657,756 | 39,422,213 |
| Home ownership assistance | 10,902 | 10,515 | 1,983,007 | 2,927,515 |
| Other | 49 | 556 | 983,604 | 1,049,307 |
| Department of the Interior | 21,301 | 22,022 | 5,904,953 | 6,140,676 |
| Fish and Wildlife Service | 8,314 | 7,862 | 907,990 | 959,517 |
| National Park Service | 1,082 | 829 | 131,189 | 98,169 |
| Office of Insular Affairs | 11,581 | 13,005 | 432,410 | 458,816 |
| Department of Justice | 22,793 | 14,119 | 3,894,654 | 3,845,099 |
| Office of Asset Forfeiture | 1,113 | 724 | 397,931 | 389,249 |
| Office of Justice Programs | 21,680 | 13,395 | 3,468,360 | 3,441,208 |
| Crime victims programs | 2,946 | 2,594 | 575,941 | 597,954 |
| Education, research and statistics programs | 269 | 598 | 127,260 | 110,330 |
| Juvenile justice programs | 1,349 | 1,228 | 306,560 | 296,339 |
| Law Enforcement Assistance | 1,192 | 2,485 | 335,288 | 387,916 |
| Community oriented policing prog. (COPS) | - | - | 1,125 | 72 |
| Violence against women and children | 564 | 1,616 | 130,343 | 128,751 |
| Weed and seed | 271 | 162 | 36,919 | 28,797 |
| Substance abuse programs | 10,540 | 211 | 1,194,038 | 823,008 |
| Department of Labor | 48,312 | 47,808 | 9,827,625 | 11,361,543 |
| Bureau of Labor Statistics | 684 | 733 | 88,528 | 90,110 |
| Employment and Training Admin. | 43,700 | 45,123 | 9,334,312 | 10,943,584 |
| Occupational Health and Safety Admin. | 3,092 | 1,392 | 235,876 | 155,554 |
| Veterans Employment & Training Admin. | 836 | 560 | 159,564 | 162,276 |
| National Foundation on Arts & Humanities | 3,730 | 4,385 | 306,740 | 322,715 |
| Neighborhood Reinvestment Corporation | 741 | 1,422 | 277,492 | 229,410 |
| Department of Transportation | 354,690 | 239,190 | 57,048,476 | 63,882,491 |
| Federal Aviation Administration | 78,842 | 32,954 | 3,808,316 | 4,015,462 |
| Federal Highway Administration | 219,301 | 168,771 | 39,788,002 | 43,804,373 |
| Federal Transit Administration | 53,932 | 34,810 | 11,297,997 | 13,041,289 |
| Department of the Treasury | 438 | 799 | 575,479 | 516,743 |
| Department of Veterans Affairs | 1,448 | 3,150 | 824,892 | 978,121 |

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2009* (August 2010), table 1 <<http://www.census.gov/prod/2010pubs/fas-09.pdf>> accessed August 31, 2010; and *Ibid. 2010* (September 2010), table 1 <<http://www.census.gov/prod/2011pubs/fas-10.pdf>> accessed September 23, 2011.

**Table 9.61-- FEDERAL AWARD EXPENDITURES BY
HAWAII STATE GOVERNMENT: 2001 TO 2017**

[For fiscal year ending June 30. In thousands of dollars]

| Year | Total | Year | Total | Year | Total |
|-------------|--------------|-------------|--------------|-------------|--------------|
| 2001 | 1,234,481 | 2007 | 1,925,129 | 2013 | 2,311,719 |
| 2002 | 1,353,397 | 2008 | 2,018,873 | 2014 | 2,570,901 |
| 2003 | 1,532,304 | 2009 | 2,195,508 | 2015 | 2,650,112 |
| 2004 | 1,659,913 | 2010 | 2,732,260 | 2016 | 2,943,260 |
| 2005 | 1,828,619 | 2011 | 2,891,802 | 2017 | 2,922,787 |
| 2006 | 1,859,707 | 2012 | 2,297,802 | | |

Source: State of Hawaii Financial Accounting Management and Information System (FAMIS).

Table 9.62-- FEDERAL PROCUREMENT, BY AGENCY: 2007

[In thousands of dollars. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawaii resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2007, Hawaii procurement by place of performance was \$2,296,763,633. Per capita procurement was \$1,895.74, giving Hawaii a rank of 11 in FY 2007 and a rank of 12 in FY 2006]

| Area | Total | Civilian agencies | | Department of Defense | |
|--|---------------|---|------------------------------|--|------------------------------------|
| | | Small disadvantaged business | Other | Small disadvantaged business | Other |
| Total | 2,272,369 | 41,345 | 100,708 | 409,220 | 1,721,097 |
| Honolulu City & County | 2,080,721 | 35,430 | 84,206 | 388,792 | 1,572,294 |
| Hawaii County | 27,848 | 4,419 | 5,528 | 12,735 | 5,167 |
| Kauai County | 144,023 | 777 | 7,295 | 6,112 | 129,839 |
| Maui County | 18,533 | 31 | 3,124 | 1,580 | 13,798 |
| Kalawao County | 1,244 | 689 | 556 | - | - |
| Top five agencies with place of performance in Hawaii | Amount | Top five contracting offices located in Hawaii | | | Amount |
| Department of Defense | 2,131,877 | NavFac Engineering Command Hawaii | | | 272,314 |
| General Services Admin. | 45,748 | XU W2SN EnDIST Honolulu | | | 245,053 |
| Department of the Interior | 36,090 | FA5215 15 CONS LGC | | | 211,021 |
| Dept. of Homeland Security | 28,192 | U.S. Army W6QL ECC RCO Hawaii | | | 206,259 |
| Dept. of Veterans Affairs | 19,910 | NavFac Engineering Command Hawaii | | | 194,704 |
| Type of selected product or service | Total | Small business | Other than small bus. | State, local & tribal gov't | Non-profit JWOD & other |
| Total | 2,294,574 | 861,008 | 1,355,700 | 5,326 | 72,540 |
| Construction | 763,105 | 225,195 | 535,372 | 5 | 2,533 |
| Research and development | 99,721 | 43,052 | 19,515 | 1,106 | 36,048 |
| Services | 1,029,386 | 421,294 | 572,133 | 4,159 | 31,800 |
| Supplies and equipment | 402,362 | 171,467 | 228,680 | 56 | 2,159 |

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2007, Section II, Geographic Views* <http://www.fpdnsng.com/fpr_reports_fy_07.html> accessed October 12, 2009.

**Table 9.63-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUBAWARDS: 2008 TO 2016 AND TOP 10
RECIPIENTS: 2016**

[In thousands of dollars and number. Fiscal year ending September 30. For discussion of the USA Spending.gov mandates, data sources and quality, and reporting requirements, see <<https://www.usaspending.gov/Pages/default.aspx>>]

| Year | Prime awards 1/ 2/ | | Subawards 2/ 3/ | |
|------|--------------------|--------|-----------------|--------|
| | Amount | Number | Amount | Number |
| 2008 | 2,487,387 | 24,673 | (4/) | (4/) |
| 2009 | 2,660,769 | 18,792 | (4/) | (4/) |
| 2010 | 2,707,733 | 19,789 | 4,183 | 8 |
| 2011 | 3,114,130 | 19,103 | 161,681 | 207 |
| 2012 | 2,813,593 | 17,878 | 708,632 | 401 |
| 2013 | 1,904,173 | 15,393 | 592,697 | 658 |
| 2014 | 2,431,093 | 15,957 | 3,316,028 | 1,679 |
| 2015 | 1,982,566 | 28,739 | 815,485 | 737 |
| 2016 | 2,185,026 | 26,719 | 238,456 | 692 |

| Type and rank | Recipient | Amount |
|---------------|--|---------|
| Prime | | |
| 1 | Hawaii Independent Energy, LLC | 102,386 |
| 2 | Caddell-Nan A Joint Venture | 79,722 |
| 3 | BAE Systems Hawaii Shipyards Inc. | 67,557 |
| 4 | Manu Kai, LLC | 61,710 |
| 5 | Absher Construction Co. | 56,603 |
| 6 | Road & Highway Builders, LLC | 51,544 |
| 7 | Bethel-Webcor JV-1 | 50,398 |
| 8 | Contrack International, Inc. | 44,180 |
| 9 | University of Hawaii Systems | 41,582 |
| 10 | Hawaiian Dredging Construction Company, Inc. | 39,492 |
| Subawardees | | |
| 1 | Arrowpoint | 25,079 |
| 2 | Brag Investments, Inc. | 20,146 |
| 3 | Sinclair Drywall, Inc. | 11,697 |
| 4 | HMS Construction Inc. | 11,332 |
| 5 | R.F. Stearns, Incorporated | 10,530 |
| 6 | HELIX Electric, Inc. | 9,936 |
| 7 | Pacific Coast Building Products, Inc. | 8,268 |
| 8 | International Marine and Industrial Applicators, LLC | 7,964 |
| 9 | Rees Scientific Corporation | 7,533 |
| 10 | Marisco, Ltd. | 7,402 |

Continued on next page.

**Table 9.63-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUBAWARDS: 2008 TO 2016 AND TOP 10
RECIPIENTS: 2016 -- Con.**

1/ Federal agencies are required to submit reports on their awards' transactions within 30 days after the implementation of the transaction. The exception is the Department of Defense which submits reports after 90 days to protect operations.

2/ Prime awards for 2008 to 2015 and Subawards for 2012 to 2015 revised from previous *Data Book*.

3/ As of October 1, 2010 (FY11), first-tier sub-recipient contract transaction data are required to be reported by the prime recipients for contract transactions of more than \$25,000.

4/ Query of USASpending for category for FY2008 and FY2009 returns "No Data Found".

Source: USASpending, "State Summary, Contracts Data: Hawaii (annual)"

<<https://www.usaspending.gov/Pages/Default.aspx>> accessed August 8, 2017.

Table 9.64-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax, social insurance taxes (Social Security and Medicare), corporate income tax, excise taxes (on beer, wine, tobacco, gasoline and other products), and estate and gift taxes, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

| Area | Expenditures per dollar of taxes | | | Ranking | |
|----------------------|----------------------------------|-------------|--|-----------|-----------|
| | 1995 | 2005 | 10-year change in spending per dollar of tax | 1995 | 2005 |
| Alabama | 1.31 | 1.66 | 0.35 | 8 | 7 |
| Alaska | 1.21 | 1.84 | 0.63 | 17 | 3 |
| Arizona | 1.13 | 1.19 | 0.06 | 21 | 21 |
| Arkansas | 1.22 | 1.41 | 0.19 | 16 | 14 |
| California | 0.94 | 0.78 | -0.16 | 38 | 43 |
| Colorado | 0.95 | 0.81 | -0.14 | 34 | 41 |
| Connecticut | 0.68 | 0.69 | 0.01 | 50 | 48 |
| Delaware | 0.85 | 0.77 | -0.08 | 41 | 44 |
| District of Columbia | 5.39 | 5.55 | 0.16 | (X) | (X) |
| Florida | 1.07 | 0.97 | -0.10 | 24 | 34 |
| Georgia | 0.96 | 1.01 | 0.05 | 33 | 32 |
| Hawaii | 1.26 | 1.44 | 0.18 | 15 | 12 |
| Idaho | 1.14 | 1.21 | 0.07 | 20 | 20 |
| Illinois | 0.74 | 0.75 | 0.01 | 47 | 45 |
| Indiana | 0.84 | 1.05 | 0.21 | 42 | 30 |
| Iowa | 1.06 | 1.10 | 0.04 | 26 | 24 |
| Kansas | 1.05 | 1.12 | 0.07 | 27 | 22 |
| Kentucky | 1.28 | 1.51 | 0.23 | 13 | 9 |
| Louisiana | 1.35 | 1.78 | 0.43 | 7 | 4 |
| Maine | 1.30 | 1.41 | 0.11 | 9 | 13 |
| Maryland | 1.27 | 1.30 | 0.03 | 14 | 18 |
| Massachusetts | 0.92 | 0.82 | -0.10 | 39 | 40 |
| Michigan | 0.77 | 0.92 | 0.15 | 45 | 37 |
| Minnesota | 0.78 | 0.72 | -0.06 | 44 | 46 |
| Mississippi | 1.54 | 2.02 | 0.48 | 3 | 2 |
| Missouri | 1.29 | 1.32 | 0.03 | 12 | 17 |
| Montana | 1.46 | 1.47 | 0.01 | 6 | 11 |
| Nebraska | 1.01 | 1.10 | 0.09 | 30 | 25 |
| Nevada | 0.73 | 0.65 | -0.08 | 48 | 49 |
| New Hampshire | 0.75 | 0.71 | -0.04 | 46 | 47 |
| New Jersey | 0.68 | 0.61 | -0.07 | 49 | 50 |
| New Mexico | 1.85 | 2.03 | 0.18 | 1 | 1 |

Continued on next page.

Table 9.64-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.

| Area | Expenditures per dollar of taxes | | | Ranking | |
|----------------|----------------------------------|------|--|---------|------|
| | 1995 | 2005 | 10-year change in spending per dollar of tax | 1995 | 2005 |
| New York | 0.87 | 0.79 | -0.08 | 40 | 42 |
| North Carolina | 0.95 | 1.08 | 0.13 | 36 | 27 |
| North Dakota | 1.47 | 1.68 | 0.21 | 5 | 6 |
| Ohio | 0.97 | 1.05 | 0.08 | 32 | 31 |
| Oklahoma | 1.30 | 1.36 | 0.06 | 11 | 15 |
| Oregon | 0.95 | 0.93 | -0.02 | 35 | 36 |
| Pennsylvania | 1.05 | 1.07 | 0.02 | 28 | 28 |
| Rhode Island | 1.14 | 1.00 | -0.14 | 19 | 33 |
| South Carolina | 1.20 | 1.35 | 0.15 | 18 | 16 |
| South Dakota | 1.30 | 1.53 | 0.23 | 10 | 8 |
| Tennessee | 1.07 | 1.27 | 0.20 | 25 | 19 |
| Texas | 0.95 | 0.94 | -0.01 | 37 | 35 |
| Utah | 1.08 | 1.07 | -0.01 | 22 | 29 |
| Vermont | 1.03 | 1.08 | 0.05 | 29 | 26 |
| Virginia | 1.51 | 1.51 | 0.00 | 4 | 10 |
| Washington | 0.97 | 0.88 | -0.09 | 31 | 38 |
| West Virginia | 1.59 | 1.76 | 0.17 | 2 | 5 |
| Wisconsin | 0.80 | 0.86 | 0.06 | 43 | 39 |
| Wyoming | 1.08 | 1.11 | 0.03 | 23 | 23 |

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.65-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

| State | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Alabama | 1.31 | 1.33 | 1.37 | 1.39 | 1.43 | 1.50 | 1.54 | 1.58 | 1.65 | 1.67 | 1.66 |
| Alaska | 1.21 | 1.27 | 1.34 | 1.36 | 1.48 | 1.57 | 1.57 | 1.74 | 1.79 | 1.84 | 1.84 |
| Arizona | 1.13 | 1.11 | 1.08 | 1.10 | 1.16 | 1.17 | 1.14 | 1.20 | 1.22 | 1.23 | 1.19 |
| Arkansas | 1.22 | 1.24 | 1.29 | 1.31 | 1.33 | 1.39 | 1.46 | 1.51 | 1.43 | 1.45 | 1.41 |
| California | 0.94 | 0.93 | 0.92 | 0.90 | 0.87 | 0.81 | 0.82 | 0.82 | 0.79 | 0.80 | 0.78 |
| Colorado | 0.95 | 0.96 | 0.91 | 0.91 | 0.88 | 0.84 | 0.82 | 0.80 | 0.84 | 0.83 | 0.81 |
| Connecticut | 0.68 | 0.69 | 0.67 | 0.70 | 0.70 | 0.66 | 0.67 | 0.67 | 0.69 | 0.70 | 0.69 |
| Delaware | 0.85 | 0.85 | 0.84 | 0.85 | 0.89 | 0.88 | 0.85 | 0.83 | 0.79 | 0.77 | 0.77 |
| Dist. of Col. | 5.39 | 5.38 | 5.18 | 5.05 | 5.25 | 4.90 | 5.28 | 5.74 | 6.18 | 6.28 | 5.55 |
| Florida | 1.07 | 1.08 | 1.07 | 1.05 | 1.06 | 1.08 | 1.04 | 0.99 | 1.00 | 0.96 | 0.97 |
| Georgia | 0.96 | 0.97 | 0.97 | 0.97 | 0.98 | 1.00 | 1.02 | 1.02 | 0.98 | 0.98 | 1.01 |
| Hawaii | 1.26 | 1.38 | 1.41 | 1.47 | 1.48 | 1.46 | 1.49 | 1.50 | 1.49 | 1.51 | 1.44 |
| Idaho | 1.14 | 1.15 | 1.16 | 1.22 | 1.19 | 1.22 | 1.25 | 1.32 | 1.28 | 1.23 | 1.21 |
| Illinois | 0.74 | 0.75 | 0.77 | 0.78 | 0.79 | 0.81 | 0.80 | 0.77 | 0.73 | 0.74 | 0.75 |
| Indiana | 0.84 | 0.89 | 0.92 | 0.93 | 0.94 | 0.99 | 1.02 | 0.98 | 0.95 | 0.98 | 1.05 |
| Iowa | 1.06 | 1.08 | 1.06 | 1.12 | 1.18 | 1.11 | 1.20 | 1.21 | 1.04 | 1.11 | 1.10 |
| Kansas | 1.05 | 1.03 | 1.02 | 1.07 | 1.12 | 1.07 | 1.16 | 1.12 | 1.10 | 1.11 | 1.12 |
| Kentucky | 1.28 | 1.28 | 1.33 | 1.36 | 1.32 | 1.38 | 1.38 | 1.45 | 1.52 | 1.48 | 1.51 |
| Louisiana | 1.35 | 1.29 | 1.32 | 1.28 | 1.38 | 1.42 | 1.43 | 1.45 | 1.49 | 1.57 | 1.78 |
| Maine | 1.30 | 1.32 | 1.33 | 1.33 | 1.30 | 1.26 | 1.23 | 1.30 | 1.37 | 1.40 | 1.41 |
| Maryland | 1.27 | 1.25 | 1.24 | 1.30 | 1.28 | 1.27 | 1.24 | 1.28 | 1.30 | 1.37 | 1.30 |
| Massachusetts | 0.92 | 0.91 | 0.90 | 0.89 | 0.87 | 0.80 | 0.80 | 0.82 | 0.83 | 0.82 | 0.82 |
| Michigan | 0.77 | 0.78 | 0.82 | 0.83 | 0.84 | 0.87 | 0.90 | 0.88 | 0.85 | 0.87 | 0.92 |
| Minnesota | 0.78 | 0.76 | 0.80 | 0.81 | 0.83 | 0.83 | 0.80 | 0.77 | 0.68 | 0.68 | 0.72 |
| Mississippi | 1.54 | 1.61 | 1.56 | 1.54 | 1.60 | 1.73 | 1.82 | 1.83 | 1.82 | 1.82 | 2.02 |
| Missouri | 1.29 | 1.40 | 1.24 | 1.24 | 1.24 | 1.27 | 1.30 | 1.33 | 1.34 | 1.34 | 1.32 |
| Montana | 1.46 | 1.49 | 1.54 | 1.55 | 1.70 | 1.57 | 1.61 | 1.60 | 1.53 | 1.52 | 1.47 |
| Nebraska | 1.01 | 1.00 | 1.02 | 1.05 | 1.09 | 1.15 | 1.19 | 1.20 | 1.06 | 1.08 | 1.10 |
| Nevada | 0.73 | 0.78 | 0.73 | 0.75 | 0.74 | 0.77 | 0.75 | 0.71 | 0.66 | 0.62 | 0.65 |
| New Hampshire | 0.75 | 0.75 | 0.74 | 0.76 | 0.73 | 0.71 | 0.71 | 0.70 | 0.67 | 0.69 | 0.71 |
| New Jersey | 0.68 | 0.69 | 0.71 | 0.71 | 0.70 | 0.69 | 0.65 | 0.61 | 0.57 | 0.57 | 0.61 |
| New Mexico | 1.85 | 1.85 | 1.83 | 1.85 | 1.89 | 2.08 | 1.93 | 2.07 | 2.17 | 2.18 | 2.03 |
| New York | 0.87 | 0.86 | 0.86 | 0.87 | 0.87 | 0.88 | 0.81 | 0.82 | 0.82 | 0.82 | 0.79 |
| North Carolina | 0.95 | 1.01 | 1.01 | 1.01 | 1.02 | 1.07 | 1.07 | 1.06 | 1.06 | 1.06 | 1.08 |
| North Dakota | 1.47 | 1.37 | 1.58 | 1.52 | 1.62 | 1.77 | 1.90 | 1.96 | 1.66 | 1.65 | 1.68 |
| Ohio | 0.97 | 0.97 | 0.97 | 0.97 | 0.98 | 1.03 | 1.03 | 1.01 | 1.01 | 1.02 | 1.05 |
| Oklahoma | 1.30 | 1.32 | 1.33 | 1.36 | 1.41 | 1.44 | 1.43 | 1.46 | 1.45 | 1.41 | 1.36 |
| Oregon | 0.95 | 0.95 | 0.94 | 0.97 | 0.97 | 0.97 | 0.99 | 0.97 | 0.97 | 0.98 | 0.93 |
| Pennsylvania | 1.05 | 1.04 | 1.05 | 1.05 | 1.06 | 1.07 | 1.08 | 1.07 | 1.07 | 1.07 | 1.07 |

Continued on next page.

**Table 9.65-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005 -- Con.**

| State | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------|------|------|------|------|------|------|------|------|------|------|------|
| Rhode Island | 1.14 | 1.13 | 1.12 | 1.11 | 1.12 | 1.15 | 1.08 | 1.06 | 1.06 | 1.03 | 1.00 |
| South Carolina | 1.20 | 1.21 | 1.21 | 1.22 | 1.24 | 1.28 | 1.32 | 1.31 | 1.34 | 1.36 | 1.35 |
| South Dakota | 1.30 | 1.28 | 1.34 | 1.33 | 1.44 | 1.45 | 1.53 | 1.60 | 1.49 | 1.47 | 1.53 |
| Tennessee | 1.07 | 1.09 | 1.12 | 1.16 | 1.15 | 1.20 | 1.23 | 1.22 | 1.25 | 1.37 | 1.27 |
| Texas | 0.95 | 0.95 | 0.94 | 0.92 | 0.94 | 0.95 | 0.92 | 0.93 | 0.98 | 0.95 | 0.94 |
| Utah | 1.08 | 0.99 | 1.01 | 1.03 | 1.04 | 1.06 | 1.11 | 1.12 | 1.14 | 1.07 | 1.07 |
| Vermont | 1.03 | 1.04 | 1.01 | 1.03 | 1.07 | 1.09 | 1.11 | 1.11 | 1.15 | 1.16 | 1.08 |
| Virginia | 1.51 | 1.42 | 1.44 | 1.42 | 1.38 | 1.39 | 1.47 | 1.44 | 1.53 | 1.58 | 1.51 |
| Washington | 0.97 | 0.96 | 0.95 | 0.91 | 0.84 | 0.85 | 0.89 | 0.90 | 0.89 | 0.89 | 0.88 |
| West Virginia | 1.59 | 1.56 | 1.58 | 1.63 | 1.60 | 1.61 | 1.63 | 1.67 | 1.73 | 1.79 | 1.76 |
| Wisconsin | 0.80 | 0.81 | 0.84 | 0.86 | 0.87 | 0.90 | 0.89 | 0.86 | 0.82 | 0.83 | 0.86 |
| Wyoming | 1.08 | 1.03 | 1.03 | 1.06 | 1.06 | 1.08 | 1.09 | 1.07 | 1.16 | 1.13 | 1.11 |

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.66-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

| State | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|
| Alabama | 8 | 9 | 8 | 8 | 9 | 7 | 7 | 7 | 6 | 5 | 7 |
| Alaska | 17 | 15 | 10 | 11 | 6 | 5 | 6 | 3 | 3 | 2 | 3 |
| Arizona | 21 | 21 | 22 | 23 | 21 | 21 | 24 | 23 | 21 | 20 | 21 |
| Arkansas | 16 | 17 | 15 | 14 | 13 | 13 | 11 | 9 | 14 | 13 | 14 |
| California | 38 | 38 | 37 | 39 | 41 | 44 | 42 | 42 | 43 | 43 | 43 |
| Colorado | 34 | 35 | 39 | 37 | 38 | 42 | 41 | 44 | 39 | 40 | 41 |
| Connecticut | 50 | 49 | 50 | 50 | 49 | 50 | 49 | 49 | 46 | 46 | 48 |
| Delaware | 41 | 42 | 43 | 43 | 37 | 38 | 40 | 40 | 44 | 44 | 44 |
| Dist. of Col. | (X) | (X) | (X) | (X) | (X) | (X) | (X) | (X) | (X) | (X) | (X) |
| Florida | 24 | 23 | 23 | 27 | 28 | 26 | 31 | 33 | 32 | 34 | 34 |
| Georgia | 33 | 32 | 32 | 33 | 33 | 33 | 33 | 31 | 34 | 33 | 32 |
| Hawaii | 15 | 7 | 7 | 6 | 7 | 8 | 9 | 10 | 12 | 10 | 12 |
| Idaho | 20 | 19 | 19 | 19 | 19 | 19 | 17 | 16 | 19 | 21 | 20 |
| Illinois | 47 | 48 | 46 | 46 | 46 | 45 | 46 | 46 | 45 | 45 | 45 |
| Indiana | 42 | 40 | 38 | 35 | 35 | 34 | 34 | 34 | 36 | 32 | 30 |
| Iowa | 26 | 24 | 24 | 21 | 20 | 24 | 21 | 21 | 30 | 25 | 24 |
| Kansas | 27 | 28 | 27 | 24 | 24 | 30 | 23 | 24 | 25 | 24 | 22 |
| Kentucky | 13 | 13 | 12 | 10 | 14 | 14 | 14 | 12 | 9 | 11 | 9 |
| Louisiana | 7 | 12 | 14 | 16 | 11 | 11 | 13 | 13 | 11 | 8 | 4 |
| Maine | 9 | 11 | 11 | 13 | 15 | 18 | 20 | 17 | 15 | 14 | 13 |
| Maryland | 14 | 16 | 16 | 15 | 16 | 16 | 18 | 19 | 18 | 16 | 18 |
| Massachusetts | 39 | 39 | 40 | 40 | 39 | 46 | 44 | 43 | 40 | 42 | 40 |
| Michigan | 45 | 44 | 44 | 44 | 44 | 40 | 37 | 38 | 38 | 38 | 37 |
| Minnesota | 44 | 46 | 45 | 45 | 45 | 43 | 45 | 45 | 47 | 48 | 46 |
| Mississippi | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 3 | 2 |
| Missouri | 12 | 6 | 17 | 17 | 17 | 17 | 16 | 15 | 16 | 18 | 17 |
| Montana | 6 | 4 | 5 | 3 | 2 | 6 | 5 | 6 | 8 | 9 | 11 |
| Nebraska | 30 | 30 | 28 | 28 | 25 | 23 | 22 | 22 | 28 | 26 | 25 |
| Nevada | 48 | 45 | 48 | 48 | 47 | 47 | 47 | 47 | 49 | 49 | 49 |
| New Hampshire | 46 | 47 | 47 | 47 | 48 | 48 | 48 | 48 | 18 | 47 | 47 |
| New Jersey | 49 | 50 | 49 | 49 | 50 | 49 | 50 | 50 | 50 | 50 | 50 |
| New Mexico | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| New York | 40 | 41 | 41 | 41 | 42 | 39 | 43 | 41 | 42 | 41 | 42 |
| North Carolina | 36 | 29 | 30 | 31 | 31 | 28 | 30 | 28 | 27 | 19 | 27 |
| North Dakota | 5 | 8 | 3 | 5 | 3 | 2 | 2 | 2 | 5 | 6 | 6 |
| Ohio | 32 | 33 | 33 | 32 | 32 | 32 | 32 | 32 | 31 | 32 | 31 |
| Oklahoma | 11 | 10 | 13 | 9 | 10 | 10 | 12 | 11 | 13 | 15 | 15 |
| Oregon | 35 | 36 | 35 | 34 | 34 | 35 | 35 | 35 | 35 | 36 | 36 |
| Pennsylvania | 28 | 26 | 25 | 26 | 29 | 29 | 29 | 27 | 26 | 27 | 28 |

Continued on next page.

**Table 9.66-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005 -- Con.**

| State | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------|------|------|------|------|------|------|------|------|------|------|------|
| Rhode Island | 19 | 20 | 20 | 22 | 23 | 22 | 28 | 30 | 29 | 30 | 33 |
| South Carolina | 18 | 18 | 18 | 18 | 18 | 15 | 15 | 18 | 15 | 17 | 16 |
| South Dakota | 10 | 14 | 9 | 12 | 8 | 9 | 8 | 8 | 11 | 12 | 8 |
| Tennessee | 25 | 22 | 21 | 20 | 22 | 20 | 19 | 20 | 20 | 19 | 19 |
| Texas | 37 | 37 | 36 | 36 | 36 | 36 | 36 | 36 | 33 | 35 | 35 |
| Utah | 22 | 31 | 29 | 30 | 30 | 31 | 25 | 26 | 22 | 28 | 29 |
| Vermont | 29 | 25 | 31 | 29 | 26 | 25 | 26 | 25 | 24 | 22 | 26 |
| Virginia | 4 | 5 | 6 | 7 | 12 | 12 | 10 | 14 | 7 | 7 | 10 |
| Washington | 31 | 34 | 34 | 38 | 43 | 41 | 39 | 37 | 37 | 37 | 38 |
| West Virginia | 2 | 3 | 2 | 2 | 5 | 4 | 4 | 5 | 4 | 4 | 5 |
| Wisconsin | 43 | 43 | 42 | 42 | 40 | 37 | 38 | 39 | 39 | 39 | 39 |
| Wyoming | 23 | 27 | 26 | 25 | 27 | 27 | 27 | 29 | 23 | 23 | 23 |

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.67-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2014**

[In millions of dollars. 1994 as of December 31 and as of June 30 for 1998 and beyond]

| Year | Total bonded debt 1/ | State debt | Total | County debt | | | |
|---|----------------------|------------|---------|-------------|-------|--------|-------|
| | | | | Honolulu | Maui | Hawaii | Kauai |
| Tax Foundation of Hawaii and Hawaii state and county government | | | | | | | |
| 1994 | 6,913.5 | 5,015.4 | 1,898.1 | 1,544.6 | 185.1 | 119.5 | 49.0 |
| 1995 | 7,078.1 | 5,126.1 | 1,952.0 | 1,604.0 | 188.4 | 114.1 | 45.5 |
| 1996 | 7,098.6 | 5,051.3 | 2,047.3 | 1,669.8 | 194.3 | 143.5 | 39.8 |
| 1997 | 7,239.3 | 5,258.1 | 1,981.2 | 1,616.2 | 188.2 | 139.0 | 37.8 |
| 1998 | 7,808.0 | 5,773.6 | 2,034.4 | 1,639.2 | 223.8 | 133.2 | 38.3 |
| 1999 | 7,768.4 | 5,582.6 | 2,185.8 | 1,788.6 | 235.1 | 126.4 | 35.7 |
| 2000 | 8,023.2 | 5,745.2 | 2,278.0 | 1,831.6 | 236.8 | 149.3 | 60.4 |
| 2001 | 7,855.2 | 5,471.6 | 2,383.6 | 1,932.7 | 234.9 | 141.2 | 74.8 |
| 2002 | 8,856.6 | 6,072.0 | 2,784.6 | 2,312.1 | 246.3 | 155.9 | 70.2 |
| 2003 | 8,861.0 | 5,793.8 | 3,067.2 | 2,592.3 | 243.0 | 165.6 | 66.2 |
| U.S. Census Bureau: debt outstanding | | | | | | | |
| 2000 | 7,909.0 | 5,592.2 | 2,316.8 | (NA) | (NA) | (NA) | (NA) |
| 2001 | (2/) | (2/) | (2/) | (2/) | (2/) | (2/) | (2/) |
| 2002 | 8,448.3 | 5,656.3 | 2,791.9 | (NA) | (NA) | (NA) | (NA) |
| 2003 | (2/) | (2/) | (2/) | (2/) | (2/) | (2/) | (2/) |
| 2004 | 9,106.5 | 5,746.2 | 3,360.3 | (NA) | (NA) | (NA) | (NA) |
| 2005 | 9,292.1 | 5,844.3 | 3,447.8 | (NA) | (NA) | (NA) | (NA) |
| 2006 | 9,504.0 | 5,791.8 | 3,712.2 | (NA) | (NA) | (NA) | (NA) |
| 2007 | 10,431.5 | 6,242.4 | 4,189.1 | (NA) | (NA) | (NA) | (NA) |
| 2008 | 10,733.6 | 6,296.5 | 4,437.1 | (NA) | (NA) | (NA) | (NA) |
| 2009 | 11,495.0 | 6,880.2 | 4,614.7 | (NA) | (NA) | (NA) | (NA) |
| 2010 3/ | 12,634.4 | 7,700.7 | 4,933.8 | (NA) | (NA) | (NA) | (NA) |
| 2011 3/ | 13,377.0 | 7,912.8 | 5,464.2 | (NA) | (NA) | (NA) | (NA) |
| 2012 3/ | 14,025.0 | 8,398.0 | 5,627.0 | (NA) | (NA) | (NA) | (NA) |
| 2013 3/ | 14,447.3 | 8,318.4 | 6,128.9 | (NA) | (NA) | (NA) | (NA) |
| 2014 | 14,296.4 | 8,426.6 | 5,869.8 | (NA) | (NA) | (NA) | (NA) |

NA Not available.

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ There are no by-state statistics or state-area statistics available for 2000-01 nor 2002-03.

3/ "Total bonded debt" and "Total County debt" revised from previous *Data Book*.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Census Bureau "State and Local Government Finances by Level of Government and by State (annual)

<<http://www.census.gov/govs/local/>> accessed June 15, 2017.

Table 9.68-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2016

[In thousands of dollars. For fiscal years ending June 30]

| Year | Total bonded indebtedness | General long-term obligations account group | Enterprise funds | Component unit - University of Hawaii |
|------|---------------------------|---|------------------|---------------------------------------|
| 1990 | 2,026,100 | 1,967,556 | 33,100 | 25,444 |
| 1991 | 2,274,846 | 2,222,324 | 27,700 | 24,822 |
| 1992 | 2,328,546 | 2,281,875 | 22,511 | 24,160 |
| 1993 | 2,767,691 | 2,726,654 | 17,577 | 23,460 |
| 1994 | 2,872,488 | 2,834,234 | 13,867 | 24,387 |
| 1995 | 2,934,965 | 2,901,651 | 9,948 | 23,366 |
| 1996 | 2,869,639 | 2,841,069 | 6,265 | 22,305 |
| 1997 | 3,102,288 | 3,075,862 | 5,231 | 21,195 |
| 1998 | 3,387,988 | 3,363,517 | 4,312 | 20,159 |
| 1999 | 3,189,298 | 3,166,880 | 3,468 | 18,950 |
| 2000 | 3,299,863 | 3,278,479 | 2,644 | 18,740 |
| 2001 | 3,244,857 | 3,225,635 | 1,799 | 17,423 |
| 2002 | (NA) | 3,568,001 | (NA) | (NA) |
| 2003 | (NA) | 3,634,738 | (NA) | (NA) |
| 2004 | (NA) | 3,954,192 | (NA) | (NA) |
| 2005 | (NA) | 4,256,633 | (NA) | (NA) |
| 2006 | (NA) | 4,322,964 | (NA) | (NA) |
| 2007 | (NA) | 4,079,714 | (NA) | (NA) |
| 2008 | (NA) | 4,408,572 | (NA) | (NA) |
| 2009 | (NA) | 4,779,666 | (NA) | (NA) |
| 2010 | (NA) | 5,157,198 | (NA) | (NA) |
| 2011 | (NA) | 4,987,544 | (NA) | (NA) |
| 2012 | (NA) | 5,475,348 | (NA) | (NA) |
| 2013 | (NA) | 5,534,921 | (NA) | (NA) |
| 2014 | (NA) | 5,784,139 | (NA) | (NA) |
| 2015 | (NA) | 6,503,281 | (NA) | (NA) |
| 2016 | (NA) | 6,953,431 | (NA) | (NA) |

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years thereafter)

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed January 27, 2017.

Table 9.69-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2016

| Year | Government jobs 1/ | | | | State civil service workers 2/ | State retirement system members 3/ |
|---------|--------------------|---------|--------------------|-----------|--------------------------------|------------------------------------|
| | All levels | Federal | Territory or State | County | | |
| 1940 | 22,136 | 11,139 | 6,245 | 4,752 | 2,616 | 8,352 |
| 1945 | 78,846 | 66,248 | 7,231 | 5,367 | 3,772 | 12,662 |
| 1950 | 33,140 | 18,891 | 7,955 | 6,294 | 5,280 | 16,120 |
| 1960 | 49,510 | 27,010 | 14,620 | 7,880 | 6,790 | 24,092 |
| 1970 | 73,640 | 33,380 | 30,600 | 9,660 | 10,166 | 38,912 |
| 1980 | 89,050 | 30,000 | 45,150 | 13,900 | 17,327 | 48,868 |
| 1990 | 105,600 | 34,200 | 57,100 | 14,400 | 20,654 | 53,509 |
| 1991 | 108,900 | 33,900 | 60,300 | 14,800 | (NA) | 55,604 |
| 1992 | 111,100 | 33,300 | 62,600 | 15,300 | 22,920 | 57,401 |
| 1993 | 111,500 | 31,800 | 64,200 | 15,500 | 24,267 | 59,518 |
| 1994 | 111,900 | 31,300 | 65,000 | 15,600 | 24,716 | 61,082 |
| 1995 | 111,400 | 31,100 | 63,900 | 4/ 16,400 | 24,138 | 60,687 |
| 1996 | 110,600 | 31,100 | 62,800 | 16,600 | 23,338 | 59,275 |
| 1997 | 111,700 | 30,700 | 64,300 | 16,800 | 23,133 | 59,500 |
| 1998 | 112,200 | 30,400 | 64,900 | 16,900 | 23,627 | 60,447 |
| 1999 | 112,800 | 30,300 | 65,800 | 16,700 | 23,927 | 61,164 |
| 2000 | 114,600 | 31,000 | 66,900 | 16,700 | 5/ 21,380 | 62,207 |
| 2001 | 114,450 | 30,100 | 67,300 | 17,100 | (NA) | 63,408 |
| 2002 | 117,950 | 30,650 | 70,150 | 17,150 | (NA) | 66,043 |
| 2003 | 119,150 | 31,650 | 70,550 | 16,950 | (NA) | 66,442 |
| 2004 | 120,050 | 31,450 | 71,500 | 17,100 | (NA) | 67,074 |
| 2005 | 119,650 | 31,300 | 71,150 | 17,200 | (NA) | 68,011 |
| 2006 | 121,250 | 31,850 | 71,950 | 17,450 | (NA) | 69,233 |
| 2007 | 122,100 | 31,750 | 72,400 | 17,950 | (NA) | 70,805 |
| 2008 | 125,000 | 32,200 | 74,300 | 18,550 | (NA) | 72,436 |
| 2009 | 125,700 | 33,300 | 73,700 | 18,650 | (NA) | 73,928 |
| 2010 | 125,200 | 34,800 | 71,700 | 18,700 | (NA) | 72,785 |
| 2011 | 124,600 | 34,900 | 71,100 | 18,500 | (NA) | 71,959 |
| 2012 | 125,500 | 34,900 | 72,100 | 18,500 | (NA) | 72,508 |
| 2013 6/ | 124,500 | 33,900 | 71,900 | 18,700 | (NA) | 73,538 |
| 2014 6/ | 126,300 | 33,200 | 74,200 | 18,800 | (NA) | 75,311 |
| 2015 6/ | 126,400 | 33,100 | 74,500 | 18,900 | (NA) | 74,723 |
| 2016 6/ | 126,300 | 33,200 | 74,100 | 19,000 | (NA) | 75,118 |

Continued on next page.

Table 9.69-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2016 -- Con.

NA Not available.

1/ Data are annual averages and rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100. Totals may not add due to rounding.

2/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

3/ June 30 through 1960 and March 31 1961 through 2011, June 30 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

4/ 1995 data not comparable to earlier years.

5/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

6/ 'Government jobs' benchmarked by Hawaii Department of Labor & Industrial Relations in March 2017. 'Total' and 'Federal' revised for 2015.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2015 "Job Count by Industry" <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed July 29, 2017; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual), records, and *Ibid. Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* (annual) <<http://ers.ehawaii.gov/resources/financials>> accessed July 29, 2017.

Table 9.70-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2011 to 2016

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI). Detail may not sum to department or agency total]

| Agency | 2011 | 2012 | 2013 | 2014 | 2015 1/ | 2016 1/ |
|--------------------------|--------|--------|--------|--------|---------|---------|
| TOTAL | 25,628 | 25,671 | 24,574 | 24,377 | 24,968 | 25,334 |
| Cabinet-level | 25,341 | 25,379 | 24,298 | 24,105 | 24,702 | 25,047 |
| Agriculture | 795 | 781 | 756 | 773 | 755 | 755 |
| Commerce | 438 | 442 | 426 | 460 | 429 | 418 |
| Defense | 19,388 | 19,375 | 18,370 | 18,173 | 18,599 | 18,856 |
| Air Force | 1,839 | 1,806 | 1,770 | 1,806 | 1,779 | 1,790 |
| Army | 5,870 | 5,806 | 5,409 | 5,191 | 5,161 | 5,188 |
| Other Defense | 1,078 | 1,085 | 1,047 | 1,041 | 1,293 | 1,281 |
| Navy/Marine Corps | 10,601 | 10,678 | 10,144 | 10,135 | 10,366 | 10,597 |
| Justice | 293 | 294 | 291 | 284 | 517 | 519 |
| U.S. Marshall's Service | 24 | 27 | 25 | 26 | 25 | 22 |
| Prisons | 198 | 198 | 201 | 194 | 192 | 191 |
| U.S. Attorney | 59 | 59 | 54 | 53 | 54 | 58 |
| Labor | 32 | 31 | 34 | 33 | 32 | 30 |
| Energy | 2 | 2 | 2 | 2 | 2 | (1) |
| Education | - | - | - | - | - | (1) |
| Health & Human Services | 176 | 175 | 166 | 169 | 168 | 161 |
| Homeland Security 2/ | 1,980 | 1,971 | 1,976 | 1,914 | 1,900 | 1,909 |
| U.S. Coast Guard | 148 | 147 | 139 | 126 | 125 | 126 |
| Immig. & Customs Enf. | 90 | 88 | 89 | 89 | 82 | 87 |
| Customs & Border Prot. | 315 | 308 | 296 | 296 | 294 | 304 |
| Trans. Security Admin. | 1,324 | 1,333 | 1,362 | 1,317 | 1,284 | 1,279 |
| FEMA | 65 | 55 | 53 | 47 | 47 | 44 |
| Housing & Urban Dev. | 28 | 26 | 25 | 25 | 22 | 19 |
| Interior | 714 | 723 | 648 | 631 | 595 | 633 |
| National Park Service | 461 | 476 | 425 | 404 | 375 | 400 |
| State | 18 | 18 | 19 | 17 | 18 | 19 |
| Transportation | 407 | 413 | 398 | 407 | 381 | 400 |
| Fed. Aviation Admin. | 388 | 395 | 381 | 388 | 367 | 380 |
| Fed. Highways Admin. | 16 | 15 | 14 | 15 | 11 | 16 |
| Treasury | 153 | 143 | 119 | 120 | 102 | 92 |
| Internal Revenue Service | 151 | 141 | 118 | 118 | 99 | (1) |
| Veterans Affairs | 917 | 985 | 1,068 | 1,097 | 1,200 | 1,236 |
| Veterans Benefits Admin. | 80 | 86 | 92 | 99 | 100 | 101 |
| National Cemetery Admin. | 27 | 26 | 26 | 24 | 27 | 27 |
| Veterans Health Admin. | 783 | 847 | 925 | 950 | 1,046 | 1,083 |
| Independent agencies 3/ | 287 | 292 | 276 | 272 | 240 | (1) |
| Large | 280 | 285 | 270 | 267 | 237 | 250 |
| General Services Admin. | 47 | 44 | 42 | 41 | 36 | 40 |
| Social Security Admin. | 136 | 131 | 122 | 129 | 138 | 141 |
| Medium | 7 | 7 | 6 | 5 | 3 | (1) |
| Small | - | - | - | - | - | (1) |

1/ Some component counts reflect suppressed categories, such as counts fewer than 12.

2/ New agency as of November 25, 2002.

3/ Large is 1,000 or more; Medium is 100 to 999; and Small is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope <http://www.fedscope.opm.gov/employment_access.asp> accessed August 1, 2017, and records.

Table 9.71-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[In number of jobs and thousands of dollars]

| Government function | Employment | | | | Payroll | | | Part-time hours paid (March) |
|---------------------------------|------------|-----------|-----------|----------------------|-------------|---------------------|---------------------|------------------------------|
| | Total | Full-time | Part-time | Full-time equivalent | Total March | Full-time employees | Part-time employees | |
| Total | 90,631 | 68,685 | 21,946 | 75,085 | 348,317 | 326,489 | 21,828 | 1,090,019 |
| Financial administration | 1,794 | 1,767 | 27 | 1,775 | 7,595 | 7,563 | 32 | 1,452 |
| Other government administration | 2,300 | 1,922 | 378 | 2,025 | 9,504 | 9,065 | 439 | 18,302 |
| Judicial and legal | 3,220 | 3,149 | 71 | 3,177 | 15,781 | 15,580 | 201 | 5,166 |
| Police protection | 4,167 | 4,007 | 160 | 4,042 | 25,700 | 25,613 | 87 | 6,289 |
| Persons with powers of arrest | 3,117 | 3,116 | 1 | 3,116 | 22,159 | 22,158 | 1 | 54 |
| Other | 1,050 | 891 | 159 | 926 | 3,542 | 3,456 | 86 | 6,235 |
| Fire protection | 2,011 | 1,973 | 38 | 1,999 | 13,493 | 13,390 | 103 | 4,739 |
| Firefighters | 1,823 | 1,823 | - | 1,823 | 12,696 | 12,696 | - | - |
| Other | 188 | 150 | 38 | 176 | 798 | 694 | 103 | 4,739 |
| Correction | 2,554 | 2,545 | 9 | 2,548 | 12,349 | 12,313 | 35 | 625 |
| Highways | 1,828 | 1,805 | 23 | 1,816 | 8,321 | 8,292 | 30 | 2,110 |
| Air transportation | 1,022 | 1,013 | 9 | 1,017 | 4,574 | 4,559 | 15 | 684 |
| Water transport and terminals | 230 | 228 | 2 | 231 | 1,009 | 1,007 | 2 | 460 |
| Public welfare | 644 | 519 | 125 | 554 | 2,404 | 2,319 | 85 | 6,116 |
| Health | 2,315 | 2,238 | 77 | 2,270 | 11,559 | 11,406 | 153 | 5,750 |
| Hospitals | 5,093 | 4,254 | 839 | 4,685 | 25,274 | 22,584 | 2,690 | 76,269 |
| Social insurance administration | 229 | 215 | 14 | 223 | 1,002 | 965 | 37 | 1,378 |
| Solid waste management | 628 | 627 | 1 | 628 | 3,062 | 3,059 | 3 | 174 |
| Sewerage | 795 | 793 | 2 | 794 | 3,573 | 3,572 | 1 | 106 |
| Parks and recreation | 4,189 | 2,008 | 2,181 | 2,260 | 7,814 | 7,179 | 636 | 44,600 |
| Housing and community dev't | 299 | 286 | 13 | 292 | 1,092 | 1,083 | 10 | 1,040 |
| Natural resources | 1,114 | 1,024 | 90 | 1,070 | 4,666 | 4,505 | 161 | 8,076 |

Continued on next page.

**Table 9.71-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2015 -- Con.**

| Government function | Employment | | | | Payroll | | | Part-time hours paid (March) |
|-------------------------------|------------|-----------|-----------|----------------------|-------------|---------------------|---------------------|------------------------------|
| | Total | Full-time | Part-time | Full-time equivalent | Total March | Full-time employees | Part-time employees | |
| Water supply | 1,009 | 1,009 | - | 1,009 | 4,498 | 4,498 | - | - |
| Transit | 109 | 89 | 20 | 107 | 389 | 354 | 36 | 3,194 |
| Education total | 49,513 | 31,974 | 17,539 | 37,187 | 160,967 | 144,218 | 16,750 | 879,454 |
| Elem. & secondary educ. total | 34,374 | 22,217 | 12,157 | 26,149 | 107,718 | 95,423 | 12,295 | 652,718 |
| Elem. & sec. instructional | 27,634 | 17,044 | 10,590 | 20,577 | 89,693 | 78,733 | 10,960 | 586,430 |
| Elem. & sec other | 6,740 | 5,173 | 1,567 | 5,572 | 18,025 | 16,690 | 1,334 | 66,288 |
| Higher education total | 15,003 | 9,622 | 5,381 | 10,901 | 52,692 | 48,240 | 4,452 | 226,464 |
| Higher educ. Instructional | 4,635 | 3,748 | 887 | 3,955 | 26,417 | 25,300 | 1,117 | 36,668 |
| Higher ed other | 10,368 | 5,874 | 4,494 | 6,946 | 26,276 | 22,940 | 3,335 | 189,796 |
| Other education | 136 | 135 | 1 | 137 | 558 | 555 | 3 | 272 |
| Libraries | 695 | 450 | 245 | 551 | 1,892 | 1,679 | 212 | 17,904 |
| All other and unallocable | 4,873 | 4,790 | 83 | 4,825 | 21,798 | 21,687 | 111 | 6,131 |

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment and Payroll "EP1500A4: State and Local Government Employment and Payroll Data: March 2015" (December 16, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed January 5, 2017.

Table 9.72-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[In number of jobs and thousands of dollars]

| Government function | Employment | | | | Payroll | | | Part-time hours paid (March) |
|-----------------------------|------------|-----------|-----------|----------------------|-------------|---------------------|---------------------|------------------------------|
| | Total | Full-time | Part-time | Full-time equivalent | Total March | Full-time employees | Part-time employees | |
| Total | 72,043 | 52,499 | 19,544 | 58,478 | 263,781 | 243,114 | 20,667 | 1,015,402 |
| Financial administration | 694 | 694 | - | 694 | 3,056 | 3,056 | - | - |
| Other government admin. | 844 | 700 | 144 | 784 | 3,654 | 3,292 | 361 | 14,890 |
| Judicial and legal | 2,565 | 2,506 | 59 | 2,527 | 12,473 | 12,293 | 180 | 3,926 |
| Corrections | 2,554 | 2,545 | 9 | 2,548 | 12,349 | 12,313 | 35 | 625 |
| Highways | 879 | 870 | 9 | 878 | 4,244 | 4,229 | 15 | 1,482 |
| Air transportation | 1,022 | 1,013 | 9 | 1,017 | 4,574 | 4,559 | 15 | 684 |
| Water transport & terminals | 230 | 228 | 2 | 231 | 1,009 | 1,007 | 2 | 460 |
| Public welfare | 438 | 417 | 21 | 426 | 1,895 | 1,883 | 13 | 1,596 |
| Health | 1,964 | 1,930 | 34 | 1,947 | 9,868 | 9,767 | 101 | 3,068 |
| Hospitals | 5,093 | 4,254 | 839 | 4,685 | 25,274 | 22,584 | 2,690 | 76,269 |
| Social insurance admin. | 229 | 215 | 14 | 223 | 1,002 | 965 | 37 | 1,378 |
| Parks and recreation | 695 | 144 | 551 | 182 | 695 | 581 | 115 | 6,746 |
| Natural resources | 833 | 812 | 21 | 829 | 3,820 | 3,752 | 68 | 2,976 |
| Education total | 49,513 | 31,974 | 17,539 | 37,187 | 160,967 | 144,218 | 16,750 | 879,454 |
| Elem. & sec. total | 34,374 | 22,217 | 12,157 | 26,149 | 107,718 | 95,423 | 12,295 | 652,718 |
| Elem & sec instruct. | 27,634 | 17,044 | 10,590 | 20,577 | 89,693 | 78,733 | 10,960 | 586,430 |
| Elem & sec other | 6,740 | 5,173 | 1,567 | 5,572 | 18,025 | 16,690 | 1,334 | 66,288 |
| Higher educ. total | 15,003 | 9,622 | 5,381 | 10,901 | 52,692 | 48,240 | 4,452 | 226,464 |
| Higher educ. Instruct. | 4,635 | 3,748 | 887 | 3,955 | 26,417 | 25,300 | 1,117 | 36,668 |
| Higher educ. other | 10,368 | 5,874 | 4,494 | 6,946 | 26,276 | 22,940 | 3,335 | 189,796 |
| Other | 136 | 135 | 1 | 137 | 558 | 555 | 3 | 272 |
| Libraries | 693 | 448 | 245 | 549 | 1,885 | 1,673 | 212 | 17,904 |
| All other and unallocable | 3,797 | 3,749 | 48 | 3,771 | 17,016 | 16,941 | 75 | 3,944 |

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment & Payroll, "EP1500A2: State Government Employment and Payroll Data: March 2015" (December 16, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed January 5, 2017.

Table 9.73-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[In number of jobs and thousands of dollars]

| Government function | Employment | | | | Payroll | | | Part-time hours paid (March) |
|---------------------------------|------------|-----------|-----------|----------------------|-------------|---------------------|---------------------|------------------------------|
| | Total | Full-time | Part-time | Full-time equivalent | Total March | Full-time employees | Part-time employees | |
| Total | 18,588 | 16,186 | 2,402 | 16,607 | 84,536 | 83,375 | 1,161 | 74,617 |
| Financial administration | 1,100 | 1,073 | 27 | 1,081 | 4,540 | 4,507 | 32 | 1,452 |
| Other government administration | 1,456 | 1,222 | 234 | 1,241 | 5,851 | 5,773 | 78 | 3,412 |
| Judicial and legal | 655 | 643 | 12 | 650 | 3,308 | 3,287 | 21 | 1,240 |
| Police protection | 4,167 | 4,007 | 160 | 4,042 | 25,700 | 25,613 | 87 | 6,289 |
| Persons with power of arrest | 3,117 | 3,116 | 1 | 3,116 | 22,159 | 22,158 | 1 | 54 |
| Other police protection | 1,050 | 891 | 159 | 926 | 3,542 | 3,456 | 86 | 6,235 |
| Fire protection total | 2,011 | 1,973 | 38 | 1,999 | 13,493 | 13,390 | 103 | 4,739 |
| Firefighters | 1,823 | 1,823 | - | 1,823 | 12,696 | 12,696 | - | - |
| Other fire protection | 188 | 150 | 38 | 176 | 798 | 694 | 103 | 4,739 |
| Highways | 949 | 935 | 14 | 938 | 4,077 | 4,062 | 15 | 628 |
| Public welfare | 206 | 102 | 104 | 128 | 508 | 436 | 72 | 4,520 |
| Health | 351 | 308 | 43 | 323 | 1,691 | 1,639 | 52 | 2,682 |
| Solid waste management | 628 | 627 | 1 | 628 | 3,062 | 3,059 | 3 | 174 |
| Sewerage | 795 | 793 | 2 | 794 | 3,573 | 3,572 | 1 | 106 |
| Parks and recreation | 3,494 | 1,864 | 1,630 | 2,078 | 7,119 | 6,598 | 521 | 37,854 |
| Housing & community development | 299 | 286 | 13 | 292 | 1,092 | 1,083 | 10 | 1,040 |
| Natural resources | 281 | 212 | 69 | 241 | 845 | 752 | 93 | 5,100 |
| Water supply | 1,009 | 1,009 | - | 1,009 | 4,498 | 4,498 | - | - |
| Transit | 109 | 89 | 20 | 107 | 389 | 354 | 36 | 3,194 |
| Libraries | 2 | 2 | - | 2 | 6 | 6 | - | - |
| All other and unallocable | 1,076 | 1,041 | 35 | 1,054 | 4,782 | 4,746 | 36 | 2,187 |

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment & Payroll, "EP1500A3: Local Government Employment and Payroll Data: March 2015" (December 16, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed January 5, 2017.

Table 9.74-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2016

[As of December 31]

| Bar- gain- ing unit | Job category | Total | State of Hawaii | City & County of Honolulu | County of Hawaii | County of Maui | County of Kauai | Dept. of Educ. | Judici- ary | Univer- sity of Hawaii | HHSC 1/ |
|------------------------------|---|--------|-----------------------|---------------------------------|------------------------|----------------------|-----------------------|----------------------|----------------|------------------------------|---------|
| | Total | 60,607 | 12,848 | 8,209 | 2,322 | 2,153 | 1,084 | 21,633 | 1,554 | 7,349 | 3,455 |
| 1 | Blue-collar nonsupervisors | 8,439 | 1,871 | 1,859 | 562 | 588 | 389 | 2,122 | 99 | 528 | 421 |
| 2 | Blue-collar supervisors | 767 | 176 | 208 | 49 | 42 | 13 | 246 | 1 | 13 | 19 |
| 3 | White-collar nonsupervisors | 12,819 | 3,488 | 1,509 | 577 | 522 | 210 | 4,449 | 785 | 683 | 596 |
| 4 | White-collar supervisors | 798 | 218 | 141 | 37 | 30 | 14 | 259 | 54 | 31 | 14 |
| 5 | Teachers & other personnel 2/ | 12,629 | - | - | - | - | - | 12,629 | - | - | - |
| 6 | Educational officers 3/ | 911 | - | - | - | - | - | 911 | - | - | - |
| 7 | Faculty of the University of Hawaii and the community college system | 3,713 | - | - | - | - | - | - | - | 3,713 | - |
| 8 | Personnel of the University of Hawaii and the community college system, other than faculty | 2,372 | - | - | - | - | - | - | - | 2,372 | - |
| 9 | Registered prof. nurses | 1,534 | 397 | - | - | - | - | 2 | 4 | 8 | 1,123 |
| 10 | Institutional, health and correctional workers | 2,914 | 1,635 | 244 | - | - | - | 30 | 57 | 1 | 947 |
| 11 | Firefighters | 1,943 | 176 | 1,020 | 334 | 277 | 136 | - | - | - | - |
| 12 | Police officers | 2,901 | - | 1,986 | 422 | 352 | 141 | - | - | - | - |
| 13 | Prof. & scientific employees 4/ | 8,096 | 4,444 | 1,072 | 291 | 282 | 133 | 985 | 554 | - | 335 |
| 14 | State law enforcement officers & state & county ocean safety & water safety officers | 771 | 443 | 170 | 50 | 60 | 48 | - | - | - | - |

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 55*, (April 12, 2017). See also <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 19, 2017.

**Table 9.75-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2002 TO 2007**

[Annual rates, in dollars, as of January 1]

| Government official | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Governor | 94,780 | 94,780 | 94,780 | 94,780 | 94,780 | 112,000 |
| Lieutenant Governor | 90,041 | 90,041 | 90,041 | 90,041 | 90,041 | 100,000 |
| Mayor, Honolulu 1/ | 112,200 | 112,200 | 112,200 | 112,200 | 116,688 | 122,000 |
| Mayor, Hawaii 2/ | 78,564 | 85,080 | 85,080 | 85,080 | 85,080 | 85,080 |
| Mayor, Maui 3/ | 96,000 | 96,000 | 96,000 | 103,860 | 103,860 | 103,860 |
| Mayor, Kauai | 73,118 | 73,118 | 73,118 | 80,000 | 80,000 | 80,000 |
| Chief Justice, Supreme Court 4/ | 116,779 | 116,779 | 116,779 | 116,779 | 116,779 | 116,779 |
| Assoc. Justice, Supreme Court 4/ | 115,547 | 115,547 | 115,547 | 115,547 | 115,547 | 115,547 |
| President, University of Hawaii 5/ | 442,000 | 442,000 | 442,000 | 325,000 | 360,000 | 360,000 |

1/ Had increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year. Similarly, the Mayor's salary increased by 5 percent to \$128,100 on July 1, 2007.

2/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004. 2005 and 2006 are revised from previous *Data Book*.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature. This mandates an increase of 4 percent over two years which was retroactive to July 1, 1999.

5/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobbelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys, various Honolulu Advertiser articles, and *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.